

OFFICE OF ACCOUNTANT GENERAL, SUPREME COURT OF
JUDICATURE (IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 24 August 1881, for,

COPIES " of REPORTS of the Treasury Officers of Accounts, dated the 24th day of December 1879, and the 8th day of August 1881, upon the subject of the CONSOLIDATION of the ACCOUNTING OFFICES of the SUPREME COURT of JUDICATURE in IRELAND, and the necessity for a revision of the system of book-keeping and procedure in the OFFICE of the ACCOUNTANT GENERAL : "

" And, of the CORRESPONDENCE thereon between the Treasury and the Lord Chancellor of Ireland."

Treasury Chambers, }
27 August 1881.

F. CAVENDISH.

(*Lord Frederick Cavendish.*)

Ordered, by The House of Commons, to be Printed,
27 August 1881.

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COPIES of REPORTS of the Treasury Officers of Accounts, dated the 24th day of December 1879, and the 8th day of August 1881, upon the subject of the CONSOLIDATION of the ACCOUNTING OFFICES of the SUPREME COURT of JUDICATURE in IRELAND, and the necessity for a revision of the system of book-keeping and procedure in the OFFICE of the ACCOUNTANT GENERAL; and, of the CORRESPONDENCE thereon between the Treasury and the Lord Chancellor of Ireland.

— No. I. —

(21,584—79.)

COPY of REPORT of the Treasury Officers of Accounts to the Lords Commissioners of Her Majesty's Treasury, as to the Clerical Staff necessary for the business of the CONSOLIDATED OFFICE of the ACCOUNTANT GENERAL of the HIGH COURT of JUSTICE in IRELAND.

May it please your Lordships,

Treasury, 24 December 1879.

1. We have the honour to report that, in accordance with your Lordships' directions, Mr. Mills has made inquiry into the subject of the staff which will be necessary for conducting the business of the office of the Accountant General of the High Court of Justice in Ireland, upon the consolidation of the present separate accounting departments, as provided by the 72nd section of the Supreme Court of Judicature Act, Ireland, 1877; the object of that enactment 49 & 51 Vict. c. 27. being "to have but one accounting department for the Supreme Court and all " courts and divisions thereof."

2. We have first to notice that the consolidation specifically directed by this section applies only to the two offices of the Accountant General in the Court of Chancery and the Accountant in the Landed Estates Court. But it is clearly implied by the words which we have just quoted from the section that the unnoticed business connected with the accounts of the separate funds in the Common Law Divisions of the Court (the Quera's Bench, Common Pleas, and Exchequer), hitherto conducted by the respective Masters of those Divisions, is intended to be transferred to the Consolidated Office. These separate funds are relatively very small, but they will, of course, add to the business of the Consolidated Office.

3. It is also necessary to allude briefly to the extremely defective method of the accounts at present kept in the office of the Accountant General in Chancery (Ireland). The sole records of the various transactions are the ledger accounts, which exhibit, under separate headings for each cause or matter, the receipts, payments, and transfers, relating thereto. There is no cash book, and no register or other similar record by which the receipts and payments of each day, or of any other period, or the total amount of funds in Court at any time, can be arrived at. Thus, if information were asked for as to the amount of cash received or paid or stock dealt with on any day, or in any month or year, or as to the total current balances of such cash and securities this information (which by modern methods of book-keeping would be instantly available) could not be furnished in the Accountant General's Office except by a most laborious and tedious process of collecting the particulars in detail by examining every page of every one of the huge and numerous ledgers.

4. The Bank of Ireland are required to keep a precisely similar set of ledgers to those in the Accountant General's Office, with exactly corresponding

ing separate accounts, and once in every year the Bank and the Accountant General respectively prepare a list of the several balances of stock and cash which stand to the credit of the various accounts. These are the only times when any agreement of the balances is attempted, and even then no totals of the funds in Court are arrived at. As a practical illustration of the want of a more satisfactory and business-like system, it appears that discrepancies between the balances of the bank and of the Accountant General (on statements for the past year ended 30th September 1879) are at the present moment under investigation, which may necessitate the examination of entries spread over thousands of accounts, and which will probably occupy several weeks of the time of one of the clerks, jointly with a bank clerk.

5. The accounts of the funds of the separate Common Law Divisions of the Court might be somewhat similarly described. There is the same absence of ready means of information as to the state of the funds in Court and the totals of the transactions therein; though the limited number and simple nature of the operations in these instances give less emphasis to the incompleteness of system. On the other hand the system of book-keeping in the Landed Estates Division is entirely free from the defects noticed. In thus commenting upon the existing practice, it will be understood that it is the system only which is under criticism; that this system is of very long standing; and that the respective officers responsible for the accounts of the several divisions have probably had no power to alter it. Nothing is further from our intention than to convey an impression that those officers are in any degree answerable for the nature of the present forms of record, or that their accounts are kept otherwise than with scrupulous accuracy and care.

6. But we venture to think your Lordships and the Lord Chancellor will agree with us in the opinion that it would be discreditable to the public service to allow the consolidation of the Accounting Departments of the High Court of Justice to take place without a thorough revision of the method of business and record. This part of the subject we propose to deal with in a separate report, so soon as we shall be able to mature very carefully the whole of the suggestions which we desire to offer.

7. The dealings with the securities and moneys of suitors of the High Court of Justice are of necessity fenced round with precautions and subjected to forms of procedure which are of a specially rigorous and exacting nature as compared with the cases of ordinary public accounts, which admit of a simpler and more direct administrative control; and we are fully sensible of the regard which must above all things be had to the protection of both the Court and the suitor. We are nevertheless satisfied that much may be done in the way of simplifying the present method of transacting the financial business of the Court without endangering any proper safeguards, so that any new work which may be created in establishing an improved system will, we believe, be entirely compensated by the abolition or revision of useless or complicated parts of the existing machinery.

8. One of the changes which we have in view, and which we think both a very important and a simple one, relates to the manner in which the Accountant General is moved to carry out the financial directions embodied in the legal documents termed Orders of the Court. We think that these directions should be issued to him in simple form by those officers of the Court who are responsible for preparing the Orders in conformity with the decisions of the Court, and who are consequently specially qualified for the duty.

9. A point requiring preliminary notice refers to the preparation of powers of attorney in the Chancery Division. We are informed that the two senior clerks in the Accountant General's Office have been in the habit of preparing these instruments out of official hours, at a charge of 5*s.* each, upon the request of the solicitors concerned, who are quite aware that the arrangement is unofficial and voluntary on both sides. We understand that about 600 powers are prepared by these gentlemen in a year, the emolument derived from this extra work being about 75*l.* each per annum. In the Chancery Pay Office in London it is, as the rule, obligatory upon suitors to have similar powers of attorney

attorney prepared in that office, and to pay a fee (by stamp) of 3*s.* in addition to the revenue stamp duty; the proper forms, duly stamped, being obtained of a law stationer specially authorised to sell them.

10. The voluntary use which the solicitors in Dublin make of the Accountant General's officers shows that there is great convenience in having the powers prepared by persons familiar with the requirements of the office, and that there could be no hardship in adopting the rule which prevails in England, if thought expedient. The English fee stamp may be considered to more than cover the cost of the service rendered. It will be for your Lordships to consider whether the Lord Chancellor of Ireland should be moved to make any change in this respect, immediate or prospective, and in the event of an immediate change what consideration, if any, should be shown to the two clerks who would be affected by it.

11. Having said thus much as bearing upon the subject of our present report, we proceed to state the number, classification, and scale of pay of the staff, which we submit for the future establishment of the Consolidated Office of the Accountant General, including provision for the accounts of the Queen's Bench, Common Pleas, and Exchequer Divisions of the Court. We assume that the separate votes for the salaries and expenses of the different divisions will also ultimately be consolidated and be accounted for by the Accountant General; and we allow for the effect of the revised system which it seems to us most important to establish. A certain portion of the work to be provided for is such as is now usually allotted to copyists or writers, and we propose that the staff shall be supplemented by two persons of this rank. We have further assumed, and beg to recommend, that it be distinctly understood that the clerks in the Consolidated Office will be required to give attendance for six hours daily throughout the year, except of course during annual leave, and except as to any arrangement which the Accountant General may be able to make for somewhat shorter attendance on Saturdays. We have been given to understand that the present clerks in the Accountant General's Office are quite prepared to accept this condition in the event of an improvement in their present position.

12. The staff and scale which we beg leave to recommend is the following:

Accountant General	-	-	-	-	-	-	1,000 <i>L.</i>
Chief Clerk	-	-	-	600 <i>L.</i> by 20 <i>L.</i> per annum to 700 <i>L.</i>			
2 First Class Clerks	-	-	350 <i>L.</i>	15 <i>L.</i>	"	"	500 <i>L.</i>
4 Second Class Clerks	-	100 <i>L.</i>	10 <i>L.</i>	"	"	"	300 <i>L.</i>

Two writers in addition.

The total mean cost is less (by about 140*L.* per annum) than that of the establishment which we understand your Lordships assented to, subject to our inquiry; while we have proposed a somewhat better scale in the higher ranks.

The mean cost is also about 670*L.* less than that of the recent establishment of the two offices.

13. The work of the Accountant General's Office is in arrear, and has given rise to serious complaint; the postings of the October dividends, which should precede the payment of those dividends, not having yet been completed. Prior to the introduction of a revised system, which cannot take place immediately, the duties of the Consolidated Office will be somewhat increased, and the carrying out of the changes we contemplate will certainly for some time impose exceptionally heavy work and demand a fully efficient staff. Having regard to these circumstances, we beg to recommend that an appointment which, pending a settlement of the future establishment, has been conditionally made by the Lord Chancellor to one of the vacant clerkships in the Accountant General's Office may be confirmed as a supernumerary second class clerkship.

14. In the event of the transfer to the Consolidated Office of the present Accountant of the Landed Estates Division, we suggest that he be allowed to retain his present title, and that the chief clerkship of the Consolidated Office be held in abeyance until the retirement of either the present Accountant

General of the Chancery Division or the present Accountant of the Landed Estates Division.

Exclusive of the two officers just mentioned there are eight clerks in the offices to be consolidated, that is to say, two clerks (including the recent appointment) in excess of the future establishment; one being in the first class and the other in the second class. If, therefore, no retirement takes place at the time of the consolidation, the first vacancy in each of those classes will not be filled up, and writers will be substituted.

We have, &c.

(signed) *R. R. Welby.*
Richd. Mills.

The Lords Commissioners of
Her Majesty's Treasury.

— No. 2. —

(21,584—79.)

Sir R. R. W. Lingen to the Lord Chancellor of Ireland.

My Lord,

Treasury Chambers, 12 January 1880.

[P.M. No. 1.]

With reference to the reorganisation of the several departments of the Supreme Court in Ireland which has recently been effected under the provisions of the Irish Judicature Act, I am desired by the Lords Commissioners of Her Majesty's Treasury to transmit, for your Lordship's consideration, the enclosed copy of the first Report of the Treasury Officers of Accounts, upon the staff which from the 1st instant will be necessary for conducting the business of the Accountant General of the Supreme Court.

Your Lordship is aware that the establishment and rates of salary as therein recommended were (by anticipation) set forth in the Schedule to the Order signed by yourself and the three Common Law Chiefs, and to which my Lord signified their concurrence on the 27th ultimo.

In now communicating to your Lordship the Report of Messrs. Welby and Mills, my Lords desire to call particular attention to the paragraph therein numbered 11, and to place upon record the fact that the improvement in the position and prospects of the office was only sanctioned upon the express condition that the clerks in the Consolidated Office will be forthwith required to give attendance for six hours daily throughout the year, subject to the exceptions specified in the Report.

My Lords, therefore, request that your Lordship will cause the necessary instructions to be at once issued for giving effect to this arrangement.

With reference to the recommendation of Messrs. Welby and Mills, that, besides the established staff of eight persons, there should also be attached to the Consolidated Office two writers, my Lords understand that there are at present 10 established officers employed in the department. The appointment of the writers will, therefore, of course, be deferred until the establishment is reduced by retirements to the limit sanctioned.

I am to add that the further Report which the Treasury Officers propose to make upon the method of business and record to be adopted in the Consolidated Office in future shall be submitted to your Lordship so soon as it is received.

I am, &c.

The Lord Chancellor of Ireland.

(signed) *R. R. W. Lingen.*

(3845-81.)

— No. 3. —

Sir R. R. W. Lingen to the Lord Chancellor of Ireland.

My Lord,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to refer to their letter of the 12th January 1880, addressed to your Lordship's predecessor, enclosing a copy of the first Report of the Treasury Officers of Accounts on the staff which would for the future be required for conducting the business of the Department of the Accountant General of the Supreme Court.

Your Lordship will observe that in the 6th paragraph of that Report, of which a copy is enclosed, Messrs. Welby and Mills pointed out that the consolidation of the Accounting Departments of the High Court rendered it desirable that a thorough revision should be effected of the system of business and record previously existing in those departments, and they stated their intention of dealing with this part of the subject in a separate report, as soon as they should be able to mature the suggestions which they desired to offer.

Since the letter in question was written, the pressure of official business has rendered it impossible for Messrs. Welby and Mills to visit Dublin and to prosecute the inquiries necessary for the preparation of their further report.

Mr. Mills, however, has now been dispatched to Dublin for this purpose, and I am to request that your Lordship will give such directions as may be necessary to ensure that Mr. Mills shall have every facility afforded to him by the officers of the department in the prosecution of his inquiries.

(File No. 1.)

The Lord Chancellor of Ireland.

I am, &c.
(signed) R. R. W. Lingen.

(3940.)

— No. 4. —

The Lord Chancellor of Ireland to the Secretary to the Treasury.

Sir,

28 February 1881.

In reply to your letter to the Lord Chancellor of Ireland of the 26th instant (3825-81), intimating that the Lords Commissioners of Her Majesty's Treasury had dispatched Mr. Mills to Dublin for the purpose of making inquiries as to the system of business and record existing in the offices of the Accountant General of the High Court of Justice in Ireland, I am directed by his Lordship to state, for the information of their Lordships, that he has given directions that Mr. Mills shall have every facility afforded him in the prosecution of his inquiries in that department.

The Secretary to the Treasury.

I am, &c.
(signed) Charles T. Waters.

— No. 5. —

(13.952.)

FURTHER REPORT of the Treasury Officers of Accounts with reference to the establishment of a revised system of Accounts and procedure in the CONSOLIDATED OFFICE of the ACCOUNTANT GENERAL of the SUPREME COURT of JUDICATURE in IRELAND.

May it please your Lordships,

TREASURY, 8 AUGUST 1881.

1. In our Report to the late Board of Treasury of 24th December 1879, upon the subject of the clerical staff necessary for the consolidated business of the separate accounting offices of the High Court of Justice in Ireland, we drew attention to the extremely defective method of keeping the accounts of the funds of suitors in the office of the Accountant General in Chancery, and we stated that we would in a separate Report submit suggestions for a thorough revision of the existing system, so soon as further careful inquiry and consideration had enabled us to mature a complete scheme. Circumstances prevented our pursuing the inquiry for some time, and it was not till February last that Mr. Mills was able to proceed again to Dublin for this purpose. The Lord Chancellor, at your Lordships' request, was good enough to direct that every facility should be given to Mr. Mills during his inquiry, and he placed him in communication with the Vice Chancellor, whose advice and assistance have been of the greatest value in considering proposals which must necessarily be reconciled with special legal forms and procedure.

2. The 72nd section of the Supreme Court of Judicature Act (Ireland) provided that various offices of the Court should be consolidated not later than the 1st January 1880, including the consolidation of "the office of Accountant in the Landed Estates Court with the office of Accountant General in the Court of Chancery, so as to have but one accounting department for the Supreme Court and all courts and divisions thereof." A further provision in the same section directed that "the distribution of business in the offices so united and consolidated, and the duties to be discharged by the officers thereof, shall be regulated and directed by Rules of Court." In compliance with the letter of the Act, the consolidation of the above-named accounting offices was nominally effected by an order of the then Lord Chancellor (with the concurrence of the Treasury), dated December 1879, by which the future staff of the consolidated office of the Accountant General was fixed. But no steps appear to have been since taken towards a real union of the accounting offices, nor even in the direction of the simplest interchange of assistance between the separate portions of the nominally united clerical staff. We believe that the completion of the change awaits arrangements for the accommodation of the staff in one set of offices; and also that it has been considered that, under the last above-quoted provision of the Act, any alterations in the personal distribution of business can only be effected under regulations which are intended to form part of the general Rules of Court, and these rules have not yet been issued.

3. The Accountant of the Landed Estates Court and two clerks occupy offices in a part of the Four Courts at some distance from the offices occupied by the Accountant General; and it is not practicable, we believe, to provide conveniently for the whole of the staff in the building now occupied by the Accountant General. On the other hand, the first-named offices are exceedingly well-adapted for the business of the consolidated accounting office, and would afford sufficient accommodation for the purpose, if one or two adjoining rooms could be placed at the disposal of the Accountant General in lieu of those which he would then vacate. It is certainly very important that, in effecting the consolidation of the whole of the financial business of the Court, such rooms should be allotted as are suited to the nature of the business, both within the office and as regards the public; and Mr. Mills fully agrees in the opinion which he understood was held by the chief officers concerned, that the arrangement just mentioned is that which it is in every way desirable to adopt.

4. As

4. As regards the necessity for awaiting the publication of Rules for the distribution of business among the consolidated staff, it does not appear to us (whether or not the Act bears the construction which appears in this respect to have been given to it) that the distribution of the current work of such an office as that of the Accountant General can be provided for by the formal and inflexible rules which are necessary to regulate the legal procedure of the Court, except in the most general terms, and by way of imposing upon and vesting in the head of the office his due responsibility and authority in the matter. But we were informed that new general Rules of Court were in course of preparation, and that some of these must in any case regulate procedure affecting the conduct of business in the consolidated office of the Accountant General. That procedure would be materially modified by the adoption of the proposals which we have to submit; and as the Vice Chancellor has expressed his entire concurrence in the general nature of these proposals, we thought that it might best facilitate the consideration which they must receive in connection with the preparation of the new general Rules of Court if we at once drafted a series of suggestions for Rules embodying the directions for giving effect to our scheme, so far as those directions must necessarily take that form.

5. We accordingly, with the assistance of the Vice Chancellor, prepared a series of suggestions for Rules, and placed them in the hands of the Vice Chancellor, who kindly undertook to bring them under the notice of the Committee of Judges (of which he is a member) by whom the new Rules of Court will be framed. These suggestions do not specifically provide for the financial procedure of the Land Judges' Division, because that Division remains subject to such Rules as are independently made by the Land Judges, with the concurrence of the Lord Chancellor. But we understand that no difficulty is likely to arise with regard to the issue of such separate Rules by the Land Judges as will bring the practice in their division into harmony with that which may be agreed upon for the other consolidated account business of the Court. We shall presently deal more particularly with the changes of procedure for which the suggested Rules just referred to are intended to provide.

6. We proceed briefly to notice the present practice in the conduct of the business of the office of the Accountant General in Chancery. Except in certain cases governed by special statutes, all receipts of funds*—that is, all payments or transfers into or deposits in Court—and all subsequent payments and transfers of such funds, and other dealings therewith, are directed by orders of the Court. When the Accountant General is first required to act upon an order of Court, an official copy of the order is brought to him by the solicitor concerned, who "hespeaks" such action as he requires to be taken. This he does by entering the nature of his request in a book kept for the purpose, specifying also the title of the cause or matter in which the order is entitled. The Accountant General thereupon prepares the authority for the bank to receive, pay, or transfer. In the case of a receipt of funds into Court the authority is signed by the Accountant General only, and is then handed to the solicitor (who for that purpose again applies in person). The solicitor next presents the authority to the bank and pays the money. The bank gives no receipt to the solicitor, but sends a certificate of the receipt of the amount to the Accountant General, who therefrom records the amount in his ledger under the full title of the cause or matter cited in the order, and prepares a receipt for the amount, which is handed to the solicitor, who must call (a third time) at the office for it.

7. When securities which are not transferable at the bank, and to which coupons are not attached, are deposited in Court, these securities (mostly in the shape of certificates of railway or other stocks and shares) are placed by the Accountant General in envelopes, on which is written the description of the security and the title of the suitor's account to the credit of which it has

* The term "funds" is used to include Government stocks and securities of every kind as well as cash.

has been placed. The envelopes are sealed with the official seal of the Accountant General and sent to the bank for safe custody. The bank have no actual knowledge that the contents of the envelopes are as stated. They are nevertheless supposed to credit the named suit in their ledgers with the specified securities, and to charge such suit with the same when the envelope is withdrawn; the bank, of course, receiving the same authority for judgment and payment respectively as in other cases. The dividends on this class of securities are in some instances sent direct to the bank; in others they are sent to the Accountant General, who sends them on to the bank. The whole of the securities here referred to should be lodged openly with the bank.

8. In the case of payments of money, and transfers, sales, and delivery of securities, out of Court, and of transfers (or carryings over) from one account to another, the authorities upon which the bank acts require the signature of the Registrar (who is the officer of the Court responsible for the accuracy of the orders under which such authorities are issued), in addition to that of the Accountant General.

When either sales or transfers of stock are directed (excluding mere transfers between accounts in the books of the Accountant General) a copy of the order under which the authority is given is required to be lodged at the transfer office of the bank by the solicitor. The object of this exceptional proceeding in these cases is not clear, as the Registrar, who represents the Court in the preparation of all orders, has himself jointly signed the authority, and is assumed, as in other cases, to have himself compared it with the order.

9. When authorities for payments (after being bespoken) have been prepared and signed by the Accountant General they are handed to the applicant (who must call a second time for the purpose), together with the Accountant General's copy of the order of Court, to be taken by him to the Registrar for signature. The Registrar is assumed to compare the authority with the copy of order, and if in accordance therewith to add his signature. The authority and order are again handed to the solicitor (or other authorised person), who returns with it to the Accountant General's office.* The authority, if a draft is then entered in a "cheque receipt book," and finally is handed to the applicant, upon his signing the entry in this book in acknowledgement of having received the draft.

10. The drafts for every recurring payment of a dividend or annuity (under a continuing or permanent order of Court), however small, are dealt with in precisely the same way. The applicant must first "bespeak" them, then call for them, take them to the Registrar, bring them back to the Accountant General's office, and lastly, sign for them in the cheque receipt book; and even the Secretary of the Bank of Ireland, acting for the Bank and on behalf of a number of customers, must in each separate case go through the whole of the processes described. A large number of dividends on Government securities in Court fall due at the same regular periods, but no dividend draft is ever prepared until personally applied for. The copy of order must then be searched for, and when the draft is prepared the amount is noted and initialed on the copy of the order, or on a slip appended thereto, before sending it to the Registrar. The result of the present system is that the utmost inconvenience is experienced at these periods by the applicants, many of whom, we are informed, are poor persons who come from some distance, and to whom the trouble and expense of a second journey are a great hardship.

11. Particulars of all drafts on the Bank are entered on the counterfoils, and are from these posted direct to the debit of the respective accounts in the ledgers, although the drafts may possibly at the time not have been issued. The drafts when paid are not returned by the bank to the Accountant General, nor does the Accountant General receive any bank pass book, so that he has no knowledge whatever as to the actual payment of any of the drafts issued by him.

12. At

* The copies of the orders of Court are permanently retained by the Accountant General.

12. At the periods when the dividends fall due on the Government and other stocks standing in the books of the bank in the name of the Accountant General, the bank prepares lists of the amounts to be credited to the several accounts, and, after recording them in their own books, send them to the Accountant General, who posts from them to the credit of the respective accounts in his ledgers.

13. As stated in our former Report (para. 3), the sole records in the Accountant General's office of the funds in Court are the personal ledger accounts, showing under each separate cause or matter the transactions which have taken place in relation thereto. No cash book or other connected record of these transactions is kept by which the totals of any class of receipts or payments, or the balances of any of the funds in Court at the end of each day, or at any other period, can be ascertained or proved. For any information as to the total of cash, &c., in Court a reference must be made to the Bank of Ireland, and the figures must be taken entirely on trust.

Once a year indeed, as we explained (in para. 4), an agreement is supposed to be arrived at between the balances of the several accounts in the Accountant General's ledgers and those shown in the duplicate ledger accounts kept at the bank; but at the time of our previous Report no agreement of these figures for the preceding year, ended 30th September 1879, had been arrived at. And we have now to add that at the time of Mr. Mills's later visit, that is, after the lapse of more than 12 months, there still remained unexplained differences between the totals of the funds in Court, at the above remote date, as shown by the ledgers of the Accountant General and by those of the Bank, while, of course, no agreement has been effected upon the transactions of the later year to 30th September 1880.

14. Mr. Mills was informed that the separate balances of each ledger account at the end of the earlier year had at length been brought into agreement with the list of balances shown in the Bank books, but that the totals of these details had not yet been brought to agree. If this is so, it means that in a matter of such importance as is implied in the periodical proof of the accuracy of the records of the funds in Court (representing between five and six millions of money), the Accountant General's staff have for many months been unable to agree with the Bank in producing the same totals from the addition of the same figures. We may observe that, as the aggregate totals of the balances of cash and stocks arrived at by the Bank have been proved by the usual methods in such establishments, there is no reason to suppose that there is any inaccuracy in the Bank statement of the totals of the funds held by them. As a matter of fact, however, the officer in whose name the funds of the Court stand, by whose directions they are operated upon, and who is responsible to the Court for keeping accurate records of all financial transactions, in obedience to its orders, is not able to satisfy himself of the correctness of the amount of those funds stated by the Bank to be held by them on behalf of the Court. It further appears that in a number of instances in which dividends on securities have been ordered by the Court to be invested, as they accrue, for the benefit of the suitors, the investments have not been regularly made, in some cases a delay of as much as two years having taken place, and the suitors or persons interested in the funds have suffered loss accordingly.

15. It is quite unnecessary for us to comment upon the serious condition of the business which these facts disclose. The Accountant General represents that the state of the business as regards arrears is due to the disadvantageous position in which the office has been placed in consequence of the long delay which has taken place in rendering available the whole of the clerical staff, and partly by reason of the prolonged absence of one of the clerks on sick leave. Pending the consideration of the establishment to be fixed for the consolidated accounting offices, two vacancies in the staff of the Accountant General which occurred in December 1878, by the death of the chief clerk and one of the senior clerks, were not filled up, and as a result of our previous inquiry and Report it has been determined that no addition to the united staff of the two offices is needed.

16. We need not express an opinion whether the circumstances noticed wholly account for the present state of the business of the office. But it is

right to say that at the time of our last Report we certainly considered that (apart from any revision of system) the bringing together of the consolidated establishment into one office would operate to relieve the existing business of the Accountant General to a very appreciable extent; and we supposed that effect would have been immediately given to this consolidation so far as to enable the Accountant General to make the best use of the whole of the clerks for the purposes of the joint business. We may add that we entertain no doubt of the sufficiency of the sanctioned staff for the proper discharge of the duties under the revised system to be introduced, notwithstanding the increased business involved in the addition of the accounts of the Common Law Divisions.

17. Before passing on to mention the steps to be taken for placing the bookkeeping in the office of the Accountant General upon a proper footing, we have to notice some important points relating to forms of procedure which precede any action in that office, but which have a very material bearing upon the transaction of the financial business. Our proposals on these points are indeed in our view essential to a completely satisfactory revision of the system. We refer, first, to the manner in which the directions of the Court in regard to dealings with funds are expressed; and secondly, to the length of the titles of ledger accounts in the books of the Accountant General, which are required to be strictly identical with the titles of the causes or matters as they are fully recited on the formal documents which convey the decisions of the Court.

18. The orders of the Court, and the official copies of them, upon which the Accountant General acts, are in manuscript. They frequently contain very long recitals, directions, and other matter which in no way concern the Accountant General. It constantly happens that the financial directions contained in an order either occupy only a few lines in a large mass of other matter, or are given in disconnected parts of it. The whole of the order is expressed in words, and there is no guide whatever to the money part of the order, and no certainty that the first money direction recited is the only one, nor that it is not affected by conditions expressed in a latter part of the order. Every order brought to the Accountant General's office, therefore, must be most carefully read from beginning to end before any action is taken, and much time is thus occupied which, under a different system, would be wholly saved; with the further advantage of considerably expediting the business of the suitor. We think that all financial directions of the Court may be expressed in the form of a simple schedule, or tabular statement, subjoined to the order; that this schedule should be in itself complete and sufficient for the Accountant General; and that no part of such directions should be set forth in the body of the formal order, except only as appearing by such subjoined schedule. The orders are drafted by specially qualified officers, whose duty it is to embody in them the decisions of the Court, and there cannot, we should suppose, be any difficulty in adopting this plan, while its simplicity and general convenience are obvious.

19. The title of a ledger account in the Accountant General's books (as stated above) is required to be an exact copy of the full title of the cause or matter which is recited on the order. These legal titles are of unlimited length. In some cases they are sufficient to occupy *sixes printed in close type*, a whole page of foolscap. So unmanageable are they in these extreme cases that the Accountant General has resorted to the expedient of printing them, and affixing these printed copies, when required, to the draft or other document upon which the title is supposed to be fully recited. It would not be practicable, however, to extend this to any large number of cases. When we add that not only must the same exact title of every account be copied in the bank ledgers, but that it must also be stated on every direction to the bank whether to receive, transfer, or pay, including every recurring payment of dividends or annuities, it can readily be understood that the practice is cumbersome and inconvenient in the highest degree. It should be added that these directions never come before the Court; they merely pass between the Accountant General, the Registrar who countersigns them, and the Bank of Ireland.

20. The

20. The practice of using and recognising only the full title before the Court in the proceedings is probably due to the necessity for strictly preserving the identity of the funds, and for insuring accuracy as to the account to which any sum is credited or charged in the books of the Accountant General and the bank; though we think that this end may be attained in an infinitely simpler way. It frequently happens that separate ledger accounts become necessary in respect of funds already in Court, for the purpose of a subdivision and independent application of an amount, or parts of an amount, brought into Court under the first proceedings in the cause or action. The original title is cited in full in each of these new accounts; a further or sub-title is added to give to each its distinctive mark; and in this or other ways titles are extended to great lengths, with no apparent effort at conciseness. The Chancery Funds Rules in England fix a limit to the length of titles of accounts (subject to special exceptions) of 36 words. We suggest a similar rule in the present case. But within the Accountant General's Office, where the effect of the long titles in the conduct of business is most marked, we would carry the reform yet further by allowing the use of much shorter titles in the directions which merely pass between the Accountant General and the Bank.

21. In all cases in which a ledger account is raised under the authority of the Court, this authority has a special registered number, called the Record number, which applies to no other cause or matter. For the purpose which we have in view, therefore, and to provide as completely as is done by the full title against error in the identification of the account, we propose that the Accountant General may use, as a short title, the record number and year, a condensed abbreviation of the full title, and the folio of the ledger on which he opens the account. Thus, the following full title of an account (which is within the suggested limit of 36 words) would, as now, be recorded in the ledgers of the Accountant General and the bank:—

"In the matter of the estate of Christopher Quinn, late of Bushfield Avenue, in the county of Dublin, deceased; Sarah Jane Manning, widow, administratrix of Patrick Manning, deceased, against Christopher Langan and James Ward."

But the Accountant General would append to this ledger heading an abbreviated title in red ink, say, "Manning admx. (Quinn's Estate) v. Langan, &c." [or Langan and others]; and the short substitute for the above full title which he would thenceforward use in all drafts or other directions passing between him and the bank would be:—

"¹¹⁰ ₁₈₈₇ Manning admx. (Quinn's Estate) v. Langan, &c., f. ⁴¹ ₁₁₀."

* The Record number.
† Number and folio of ledger.

The following is a further illustration taken from an actual title:—

"The Right Honourable Edward Gibbon, Her Majesty's Attorney General for Ireland, at the relation of the Commissioners of Charitable Donations and Bequests for Ireland, informant; the Rev. Thomas Scott and the Rev. Robert Hedges Mansell Eyre, Defendants." The short title in this case might be:—

"¹¹⁰ ₁₈₈₇ Commissioners of Charitable Donations, &c., v. Scott and Eyre ²."

The short titles would be communicated by the Accountant General to the bank, to be recorded in their books; and whatever might be the similarity of names in the title of one account to those in another account, the record number and ledger folio would remain as absolutely distinctive guides. In certain cases an account is raised otherwise than under an order of the Court, and there would be no record number; but these cases are exceptional, and the ledger folio would suffice to identify the account. The plan we propose would effect a further material saving of clerical labour, as well as expedite very considerably the transaction of business with suitors. Of course, in all documents issued by the Accountant General which may be required to be produced in Court in the proceedings, the full titles would, if necessary, be cited.

Recommendation as
to joint signatures
to Accountant
General's directions.

22. We recommend a change of some importance in regard to signing the directions prepared by the Accountant General for payment of money, which directions now receive the joint signatures of the Accountant General and the Registrar. As previously stated, all drafts on the bank, whether for principal moneys or dividends, and whether for large or small sums, are commonly handed to the applicant, together with the document which authorises them, to be taken by him to the Registrar for his joint signature to the draft. Apart from objections to this particular way of obtaining the signature which are obvious, we think it is scarcely possible that the Registrar, when engaged in other important duties, can personally satisfy himself of the correctness of the drafts which he thus signs, particularly in regard to the numerous periodical dividends which for the time create great pressure; and if our impression is a correct one it follows that this officer's signature is somewhat of a formality. We propose to divide into two classes the directions issuing from the office of the Accountant General; the first of these to consist of payments or transfers of principal moneys and securities out of Court, and the first payment of dividends under a continuing or permanent order; the second to consist of all recurring payments of dividends or annuities (after the first of such payments) and of all other dealings with funds short of actual disposal of them; that is, sales of stock for which the equivalent money is to be received, payments for investments when the equivalent stock is to be brought to account, and transfers or carrying over of funds between different ledger accounts. This second class of transactions is by far the most numerous. Any incorrect payment under this head would not be of the importance, nor in all probability be so difficult of rectification or recovery, as in the first class. Moreover, not only are the amounts for the most part small, but a sort of natural check against improper payments may be said to exist in the certainty that the annuitants will not fail, as the rule, to claim the amounts payable to them from time to time, while the separate ledger accounts at the bank provide a check against a second payment of the same dividend. For these reasons it seems to us that the joint signature of the officer next in rank to the Accountant General in his own office, in lieu of that of the Registrar, will in these cases be a sufficient security for a due compliance with the orders of the Court.

23. This arrangement would greatly relieve the Registrar or other officer who may be required to countersign the Accountant General's drafts in the first class of cases; and by limiting his joint signature to the much fewer but more important transactions included in that class, the check which that signature implies ought to be real and trustworthy. The plan proposed would also remove the friction and delay which the present system involves, and which is a source of great inconvenience to persons entitled to payment of dividends. The Registrar (or other independent countersigning officer) should be furnished with an official copy of every authority for payment which the Accountant General is intended to act upon, instead of being dependent upon the Accountant General's copy, and it should be his duty to personally examine every direction of the Accountant General sent to him for signature by comparing it with his own copy of the authority of the Court, on which also he should note each payment, as a precaution against signing a second time for the same sum. Under this proposal corresponding arrangements will have to be made for the countersignature (in the similar class of cases) of directions dealing with funds in the Land Judges' Division and in the three Common Law Divisions. The two classes of directions, or drafts, would, by way of distinction, be printed on paper of different colour. It would be well to arrange, so far as is practicable, that the officers who countersign the Accountant General's directions should not be the officers who authenticate the official copies of orders sent to the Accountant General.

Suggested facilities
for payment of
money to suitors.

24. The process by which money payable to a suitor reaches his hands has been shown to be singularly cumbersome and inconvenient; it is also costly to the suitor. He must in every case (no matter where he may reside) either attend personally to receive and sign an acknowledgment for the Accountant General's draft, or he must by power of attorney authorise some other person to do this for him; and he or his agent, unless personally known to the Accountant General, must be identified, and must for that purpose be accompanied

panied by a solicitor or other person known to the Accountant General.* Probably these restrictive precautions were unavoidable at the remote time when they were first instituted, and before modern facilities for the payment of money were available. It does not seem to us that there is anything in the circumstances of the payment of money under orders of the High Courts of Justice which should prevent the application to them of methods which have long been universal in regard to the public expenditure of the country, and which ample experience has shown to be as practically safe as they are simple and convenient. We propose that personal attendance for the purpose of obtaining either a direction to lodge funds or a draft for payment of money shall not be compulsory; that a direction to lodge funds shall be sent by post if a request be made to that effect in a prescribed form; and that also upon a request, in a prescribed form, of a person entitled to payment of money, whose signature to the request is attested by two witnesses (one of whom should be a justice of the peace, a clergyman, or a public notary), a crossed draft for such payment shall be sent by post. We likewise propose that the Rules should provide for two other methods of payment; viz., by the transmission by post of negotiable forms of receipt, and by means of special Post Office money orders; but that although thus provided for (to render new Rules unnecessary at a future time), the adoption of these last methods shall await the special authority of the Lord Chancellor and the Treasury, as it would be inexpedient to introduce them until progress has been made and experience gained in regard to the other changes.

25. The "cheque receipt book," in which particulars of drafts delivered are entered, and are signed by the recipients, may, we consider, be abolished. If the draft is made payable to the "order" of the payee, that person must necessarily endorse it, and thus give evidence of its receipt by him, before he can obtain payment at the Bank. All drafts sent by post should, of course, be crossed. Those delivered in the office might be required to be endorsed at the time of delivery. The drafts should bear an intimation that they will lapse at the expiration of a month from the date of issue. If then a question arises as to the non-delivery or loss of a draft, a duplicate may safely be issued after the expiration of that term.

26. There are about 5,100 separate accounts in the ledgers of the Accountant General.† A number of these are small and dormant accounts, and a power might be taken by rule, as in England, to transfer them to a general ledger account of small outstanding balances. The ledger accounts are not arranged in any method or order, such as would even with the present books have materially assisted in arriving at an agreement with the bank, by proving the balances in groups, and thus localising errors or discrepancies. It will be necessary to re-arrange and classify (alphabetically or otherwise) the whole of these ledger accounts by opening new ledgers and bringing forward the several balances; also incorporating in the new classification the accounts of the funds (to be presently noticed) in the Queen's Bench, Common Pleas, and Exchequer Divisions. As regards the funds in the Land Judges' Division, it may be desirable to maintain separate ledgers, and to provide for distinguishing the totals of transactions in that division.

Re-classification of ledger accounts necessary.

27. For the purpose of a proper daily record of all financial transactions, a set of books is required in which will be registered, in the order of occurrence, receipts of funds brought into Court; payments or transfers of funds out of Court; sales of securities and investments of money in Court; and transfers (or carryings over) between separate accounts in the Accountant General's books. These registers will, as regards cash transactions, be merely sub-divisions of an ordinary cash-book; they will consist of as many books or sections as may be best adapted for a convenient distribution of the work, and they must be so arranged as to furnish information of the totals of the different classes

Registers of daily transactions necessary.

* A similar rule applies in the Division of the Land Judges.

† The figures respecting the accounts and funds in Court have been furnished by the Bank of Ireland, as the Records kept by the accounting offices of the Court, except in the Land Judges' Division, do not afford the information.

classes of transactions in any period. The totals in the registers will be entered daily in an abstract cash-book, which will thus bring together the whole of the transactions of each day, and exhibit at any time the balances of the cash, Government securities, and other funds in Court. We shall be prepared to submit forms of these books.

28. We have prepared the following revised forms for use in the consolidated Accounting Office, for conveying directions to the bank, &c. —

- (a.) Direction to receive money.
- (b.) Direction to receive stock or securities.
- (c.) Direction to pay money.
- (d.) Direction to transfer stock, &c. (out of Court).
- (e.) Direction to carry over from one account to another.
- (f.) Direction on sale of stock, &c.
- (g.) Direction on investment of money.
- (h.) Certificate of receipt of money.
- (i.) Certificate of receipt of stock, &c.
- (j.) Request for a certificate of funds in Court to the credit of a particular account; with certificate of the same.

29. With a view to maintaining an efficient system of book-keeping in the consolidated accounting office and to providing for such alterations as new or altered circumstances may at any time call for, we propose that it be laid down that the books and forms in the office shall be those prescribed or authorised by the Lord Chancellor and the Treasury, and that they shall not be varied without like authority.

30. Hitherto no periodical accounts have been prepared, so far as we are aware, showing the transactions and the state of the funds in the several divisions of the Courts of Law in Ireland, and indeed it does not seem to us that the means existed (again excepting the Land Court). We recommend that annual accounts be prepared by the Accountant General, in such form and giving such particulars as the Lord Chancellor and the Treasury may from time to time prescribe; and that a copy of such account be furnished to the Lord Chancellor, to each of the Judges, and to the Treasury.

31. We also suggest that a Rule be made corresponding with one which applies to Chancery Funds in England, prescribing that a list of accounts upon which no transactions have taken place for a period of 15 years be published triennially in the Dublin Gazette.

32. The cash balance standing in the name of the Accountant General in Chancery at the Bank of Ireland is, we are informed, less than the aggregate of the cash standing to the credit of the various suitors' accounts by a sum of 244,150 £. 14 s. 6 d. This arises from the appropriation of certain sums under various Acts of Parliament towards the cost of the buildings of the Courts of Law in Dublin, and from a loss arising from a deficiency in the accounts of a former Master of the Court of Chancery. The above amount therefore represents a liability of the Consolidated Fund in respect of suitors' money in Ireland, similar to that which exists in England for suitors' cash transferred to the National Debt Commissioners and applied to the reduction of public debt under the provisions of the Courts of Justice (Salaries and Funds) Act of 1869. It is in addition to the sum of 163,285 £. 5 s. 3 d. realised by the sale of stock formerly standing to the credit of certain funds in the Courts of Chancery and Exchequer in Ireland, and paid into the Exchequer under the Act 31 & 32 Vict. c. 88 (1868), and which the Consolidated Fund is liable to make good if and to such extent as the funds in Court are at any time insufficient to meet payments to suitors. Both of these liabilities may be said to be nominal.

33. We now pass on to notice the system of account-keeping in the office of Accountant to the Land Judges, which is in marked contrast to that in the Accountant General's office. The procedure in this Division of the Court, under which financial directions originate, is free from complication and the financial

Revised forms for use in Accountant General's Office.

Books and forms in the Accountant General's Office to be such as are prescribed by Lord Chancellor and the Treasury.

Preparation of annual accounts by the Accountant General.

Triennial publication of list of accounts undrawn for 15 years.

Deficiency of Chancery cash balance for which Consolidated Fund is liable.

(31 & 32 Vict. c. 88.)

Description of accounts, &c., in the office of the Accountant to the Land Judges.

financial directions themselves are conveyed in forms which are simple and direct in the extreme. It should, however, be added that the money transactions in this Division of the Court are, as a rule, from beginning to end, of a uniform character, and of a sort to which it is much easier to apply a few simple rules than in the case of a large number of the transactions which affect the Accountant General's office. The titles of accounts in this Division are very brief, being for the most part limited to the names of two persons,—the petitioner, and the owner of the estate which is the subject of the proceedings.

34. There is little to notice with regard to the receipt of money, &c. in the Land Judges' Division. These receipts consist of the purchase-money of estates sold under the jurisdiction of the Court, and of interest thereon; also of the rents of estates, the subject-matter of proceedings before the Land Judges, over which receivers have been appointed. An authority for the lodgment of money (or securities) to the account of the Land Judges at the Bank of Ireland is issued by the Registrar, and when the lodgment has been made, the bank acknowledgment of receipt (called a lodgment docket) is sent or delivered to the Accountant, and is at once recorded by him in the ledger and cash-book, the proper ledger account (*i.e.*, the title of the particular estate) having been stated by the Registrar in his authority for the lodgment. The bank opens a precisely similar separate ledger account. The receipts of cash and stock are further entered by the Accountant in a "lodgment book," and this book is left on a counter to which the public has access, for reference by persons desiring to know if such lodgments have been made. It has no other use whatever. The contention is that time is thus saved which would be occupied in referring to other books for the purpose of answering inquiries. We do not agree in this view. We think that in this, and in some other portions of the work which appear to have been devised with a similar object, the time thus occupied in saving time has been left out of account. We propose that this book be discontinued.

35. The procedure as regards payments may be briefly described as follows:—An Order of the Court, embodied in what is called a "Schedule of Incumbrances," directs certain payments to be made. These schedules specify the persons to be paid, the amounts, and the title of the account of the estate to which they are to be charged. They are prepared in the office of the Examiner (who is the highest officer on the personal staff of the Judge), and are retained in that office as formal records. The schedules frequently specify that certain other sums are to be set apart or retained to provide for costs, &c., pending further directions. From this schedule the chief clerk in the Examiner's office, makes out a "fist" (which is in fact a copy of the directions in the Schedule, or of such of them as require present action), and copies it on the counterfoil of the fist book. He writes "drawn" on the Schedule, with his initials and the date. He then procures the Judge's signature (or initials) to the fist, and sends it to the Accountant as the authority for drawing the directions for payment. The fist bears the number of the Schedule (which may be termed the Record number) and a reference to the Judge before whom the proceedings in the matter took place; and these are repeated on the direction for payment.

36. In the Accountant's office full particulars of the amounts directed to be paid or retained are in the first place entered in a "fist ledger," and indexed under the title of the account of the particular estate. The Accountant next prepares cheques or drafts on the Bank for the amounts which are to be paid, signs them, and sends them to the Examiner's office, where they are compared with the schedule or original authority of the Court by one of the clerks (not being the chief clerk who made out the fist). If they are correct the clerk initials them, marks "paid," with his initials, on the schedule, places the cheques before the Judge for signature, and, when signed, returns them to be recorded and delivered to the proper persons. Thus the Judge's signature for the same payment is taken three times over, *viz.*, (1) on the schedule of incumbrances; (2) on the fist; and (3) on the order for payment. This seems to us to be quite unnecessary. We think

that the Judge's signature on the original order of the Court is sufficient. A proper check upon the accuracy of the documents which give effect to that order can be provided in the way we have already indicated. Our proposals, therefore, will relieve the Judges of two signatures out of three in the case of every order for payments now given by them.

37. When a cheque or draft has been signed by the Judge, it is retained by the Accountant until personally applied for. When the applicant calls, unless he is personally known in the office, he must (as already mentioned) be accompanied by a solicitor or other known person who can identify him. A short entry of the cheque and the name of the person identifying the payee is then made in a "receipt book,"* which the applicant is required to sign in acknowledgment of receipt of the cheque. The date of issue of the cheque is noted in the first ledger, to indicate that that charge against the estate has been paid. Full particulars of the payment are next entered in a book called a journal, and, finally, the cheque is delivered to the applicant. At the end of the day the entries in the journal are copied into another similar book by the clerk who keeps the estates ledger, and from that duplicate book they are afterwards (1) posted to the debit of the proper accounts in the estates ledger, and (2) finally entered in a cash-book. The cheques, when paid, are not returned by the bank but a bank pass-book is used by which the Accountant is informed of the actual receipts and payments of the bank.

38. The manner in which the books are kept and the business conducted in the Accountant's office is very creditable. The system is based on sound principles, and the Land Judges can at any time obtain information from their accounting officer of the amounts of the aggregate balances of cash and securities in Court. The books also admit of the preparation of periodical statements of accounts, showing the totals of financial transactions. But there is in the process of the book-keeping a wholly unnecessary multiplication of entries. It will have been seen from the description above that the particulars of every payment are entered, in more or less detail, no less than six separate times in as many different books. There is no necessity for more than two such entries, viz., in a cash-book (or register of payments) and in the ledger, in addition perhaps to a very brief special register of such sums as are directed to be retained or set apart. The present arrangement of the books may have originated in a somewhat different state of the business, and it had no doubt partly for its object (as previously noticed) to prevent personal interruption in certain portions of the work. Thus the "journal" was copied by one clerk in order to allow another clerk the uninterrupted use of the duplicate during the process of posting payments into the ledger, regardless of the consideration that the ledger clerk might himself have posted from the original in about the time which was occupied in making the copy, and obviously without greater inconvenience from interruption than that to which the clerk who made the copy was subject. But, in fact, both the original journal and the copy are superfluous and may be dispensed with. It may be that some of the existing books were established with the idea that a better check on the accuracy of the records was thus secured. But circuitous processes of this kind, and especially mere repetitions of entries otherwise unnecessary, have a tendency to increase rather than diminish the chances of error. Simpler and more direct methods of check are both more trustworthy and more economical; and we are satisfied that our proposals will effect a large saving of clerical labour in this portion of the business of the consolidated office, without the sacrifice of any safeguards or of any useful records.

39. The cash balance in the Bank of Ireland to the credit of the account of the Land Judges will have to be transferred to the new account of the Accountant General by directions of the Land Judges. The separate ledger accounts in this Division on 30th September 1880 numbered about 770.

40. There

* This is identical with the "cheque receipt book" in the Accountant General's Office, referred to in Paragraph 9.

Accounts in the
Common Law
Divisions.

40. There is little which calls for description in the financial transactions of the Queen's Bench, the Common Pleas, and the Exchequer Divisions of the Court. As stated in our previous Report, the operations are not numerous, and are of an extremely simple character, mostly consisting of the receipt and payment, within more or less short intervals of time, of identical sums. No investments of money, and no transfers of securities, occur in these Divisions. A cash account for each Division is kept at the Bank of Ireland, in the name of the Division, and the directions to the Bank are signed by the Master alone. The Bank, in these as in the other cases, keeps ledger accounts of the money standing to the credit of each suit. The Masters also keep a sort of similar ledger account, but they have no such books as would exhibit at any time the total amount in Court, or the totals of receipts and payments in any period.

The balances of cash held by the Bank of Ireland on the 30th September 1880, on account of the three Common Law Divisions, were as under:—

	£.
Queen's Bench	1,687
Common Pleas	3,775
Exchequer	3,220

There are no other funds in these Divisions. The total number of ledger accounts in the Bank books, in the three Divisions, was a little over 1,000.

41. In giving effect to the consolidation of the account business of the Court, it will be necessary that the cash balances in the Bank standing to the credit of the account of the three Divisions now under notice be transferred to the account of the Accountant General, and that the Accountant General be furnished with lists of the titles of the several ledger accounts to the credit of which any balance is standing, together with the amount of every such balance.

42. Some other general matters remain to be noticed. The separate accounts in the books of the Bank of Ireland as regards Government securities in Court are kept in the transfer office of the Bank, and each such account is independently entitled in the name of the Accountant General (or of the Land Judges) as well as of the particular cause or matter; that is to say, there is no general account kept in the transfer office of the Bank of the New 3 per Cent. (or other) Stocks standing in the name of the Accountant General, corresponding with one general account of cash standing in his name. As a result of this, every transfer or "carrying over" of stock from one account to another in the books of the Accountant General, instead of being a mere book-keeping entry in the duplicate Chancery ledgers at the Bank (as is the case when cash is transferred), is effected with the same formalities as if the fund were actually transferred out of Court. We think that the Bank of Ireland should in their transfer office keep consolidated accounts of the several securities in Court standing in the name of the Accountant General and transferable in their books, as is the case with respect to Chancery Funds at the Bank of England. These consolidated accounts would then be unaffected by simple transfers of stock between accounts in the ledgers of the Accountant General.

Bank of Ireland
keeps no general
stock accounts of
funds in Court.

43. We have also to notice that the Accountant General attends at the Bank of Ireland every day except Saturdays, to execute transfers of stock which have been duly authorised. This daily attendance of the Accountant General, which cannot but interfere with the proper discharge of other duties, would be unnecessary if the Bank agreed to act for him, and were by his power of attorney so authorised. The Bank of Ireland does thus act in the case of transfers under the orders of the Land Judges, and the Bank of England similarly acts for the Chancery Paymaster in England. We believe the Bank of Ireland will have no objection to undertake the duty in connection with the whole of the consolidated business of the Court, and we recommend that they be empowered accordingly.

Accountant General
attends at the Bank
daily to execute
transfers.
The Bank should be
authorised to act
in his behalf.

As to preparation of
powers of attorney,
and the adoption of
a simpler form.

44. In paragraphs 9 and 10 of our former Report we explained that powers of attorney are prepared by two of the clerks in the Accountant General's Office, at the request of solicitors. It is assumed that this work is not done in official hours, and a payment of 5s. is made to the clerks for each power. These instruments are in the same form as those hitherto in use in the Chancery Pay Office in England, which have been the subject of great complaint, on the ground of the formalities involved in their execution, and which have now been simplified, with your Lordships' sanction, in the manner recommended in our Report upon the business of the Chancery Pay Office of 24th January last.

We recommend that this revised form be adopted in the Accountant General's Office in Dublin, that the preparation of powers of attorney, when requested by solicitors, be made a part of the duty of the office, and that an official fee of 3s. be charged for each power, as in England; such fee to be taken by an impressed stamp, and arrangements to be made, if practicable, for the sale of the authorised stamped forms by the Inland Revenue Department in the vicinity of the Courts.

Transcripts of
accounts.

45. Transcripts of accounts are charged for in the Accountant General's Office, at a rate per "folio" of 7s. words, but are supplied without payment in the Land Judges' Division. We believe that it was understood at the time of the passing of the Act under which the Landed Estates Court was constituted, that the fees or duties imposed under Section 89 of the Act were intended (as expressed in that section) to be "sufficient to provide a fund for the support of such Court," and that, therefore, no other fees were to be chargeable against estates or suitors, except in respect of copies of proceedings or documents, or of extracts therefrom, for which (under Section 30) there may be charged "such sum, not exceeding three-halfpence for every 72 words, as shall be paid for the making of such copy or extract." We are not aware of any sufficient reason for the absence of a charge for transcripts in the Land Judges' Division. We learn that transcripts of accounts are frequently bespoke and prepared in the Accountant General's Office, which are not subsequently asked for, and are, therefore, not paid for. We recommend that the practice in the Chancery Pay Office be adopted of preparing the transcripts of accounts on a special ruled form, and of charging for them at a rate per *spelling*, which is much more convenient than the method of charging at per folio. The forms, with the fee stamp impressed or attached, could be sold by the Inland Revenue Department, and prepayment for the clerical labour of preparing the transcripts would thus be secured.

(20 & 22 Vict. c. 72.)

46. The Accountant General's drafts and other directions, after being acted upon by the Bank, should be returned to the Accountant General daily (or as may be arranged) with a Bank pass-book or lists of the receipts and payments on the account of the Accountant General.

Directions to be
returned to Ac-
countant General
with Bank pass-
book.

Difference of system
in England and
Ireland.

47. A comparison of the system and practice affecting the funds of suitors of the High Court of Justice in Ireland, and those which obtain with regard to similar funds in England, shows some material differences which will not be affected by the revisions which we propose. In England no general consolidation of the Accounting Departments of the several Divisions of the Court has as yet been effected, but the Chancery Funds Act of 1872 made important changes affecting the administration of the funds in the office which in England corresponds with that of the Accountant General in Dublin. Under that Act the accounting officer of the Court was virtually placed under the control and authority of the Treasury; an independent audit of his accounts by the Comptroller and Auditor General was established; the Bank of England was relieved of the duty of keeping duplicate Chancery ledger accounts; and a large cash balance of suitors' moneys which previously remained in the hands of the Bank, and was regarded as a means of remuneration for the labour involved in keeping those accounts, was withdrawn from the Bank and invested. A system was also established of allowing suitors to place their money on deposit at a low rate of interest, as an alternative to either investing such money in securities (with the liability to variation in the amount when required to be realised) or leaving it uninvested, and consequently wholly unproductive.

48. In Ireland there will remain the duplicate ledger accounts, and the cash balances will remain in the hands of the Bank, subject to a power which we will presently notice. There will be no external audit and no alternative method of placing suitors' money on deposit. On these points we apprehend that no change could be made without previous legislation. Partly for this reason and partly on other grounds, we offer no suggestions for immediate alteration in this direction. The total cash balances in Court which the Bank of Ireland hold bear no comparison with the large amounts formerly held on account of Chancery by the Bank of England, and do not admit of any such important operation as that under which a large part of the English Chancery balance was rendered productive. On the 30th September 1890 (the termination of the last legal year) the funds in Court represented by the cash balances in the Bank of Ireland were as under:—

		£.
Accountant General, Chancery	- - - - -	169,741
Land Estates Division	- - - - -	120,983
Queen's Bench Division	- - - - -	1,687
Common Pleas Division	- - - - -	3,775
Exchequer Division	- - - - -	3,220
Making a Total of		<hr/> £. 299,406

The highest Chancery cash balance in the year was about 199,000 £, and the lowest about 136,000 £. The highest amount in the Land Estates Division in the year was about 253,000 £, and the lowest about 118,000 £.

49. The Act of 1858 for the sale and transfer of land in Ireland gave the (21 & 22 Vict. c. 72.) Treasury power to invest any portion of the cash balance in the Bank of Ireland arising from the sale of estates, and not required for immediate use, or to make other arrangements for rendering any part of such balance productive. This power has not hitherto been exercised. It may perhaps be a question for consideration at a future time whether any such action should be taken; but it would in any case be well to await the effect which operations under the Irish Land Bill of the present Session may have upon the business and the balances of funds in the Land Estates Division of the Court.

As regards the duplicate ledgers kept by the Bank, it would certainly be most inexpedient in present circumstances to make any change, and were it otherwise no object would be gained under existing arrangements by relieving the Bank of the duty.

50. The external audit of the accounts of the Chancery Pay Office in England was established with a view to ascertaining that the Chancery Paymaster's Acts were in conformity with the orders of the Court. In the Accountant General's Office in Ireland this end has been attained in another way, by providing that the directions upon which the Bank acts in the payment and transfer of funds are jointly signed by the Accountant General and by an officer of the Court who not only is independent of the Accountant General, but who is charged with the duty of framing the orders which record the decisions of the Court upon which the Accountant General's directions are based; while in the Land Judges' Division the judges themselves sign the financial directions. Though the method under our proposals is somewhat altered, we consider that the means suggested in this vital matter of providing for the security of the funds in Court will be at least as real and effective as at present.

51. We have thus, we think, shown that the differences which will remain between the systems in the two countries are not such as in themselves need present attention, while, having regard to the present condition of the business in the Accountant General's Office and to the circumstance that the staff in that office is entirely inexperienced in modern methods of book-keeping, it is in our judgment of the utmost importance that no unessential changes should be attempted

attempted until the revision which we propose has been very carefully perfected and brought into complete working order. This revised system, when fully established, will, we are confident, be an immense gain to the suitor in the matter of time, expense, and general convenience, independently of its effect upon the efficiency of the financial records of the Court. It will, in fact, be considerably in advance of the reforms which it has as yet been found practicable to introduce into the financial machinery of the Courts in England, and we look forward to the time when its complete success in Ireland will leave no room for doubt that similar facilities may be extended to the much larger class of suitors in the English Courts.

52. It is of pressing importance that an early decision should be arrived at with regard to the proposals which we have submitted, because, if your Lordships and the Lord Chancellor are pleased to approve of them, measures should be at once taken to prepare for the changes. If these changes are not in the main effected during the ensuing autumn vacation, any improvement of system will in all probability be unavoidably postponed for another year; and the preparation of the new books and other preliminary arrangements will be a work of considerable time and labour, and ought therefore to be undertaken without delay. It will be evident that skilled superintendence and instruction during the introduction of the new system will be essential to its success, and we shall of course be ready to give our general assistance and superintendence, but it will not be possible for us to give prolonged attendance for this purpose. In the event therefore of our recommendations being approved, we shall submit to your Lordships a proposal for the employment for a time of a fully competent officer to act under our instructions in personally superintending the establishment of the new books and assisting in the other changes in the mode of conducting the business.

53. In concluding, we feel constrained to place on record our very strong opinion that the offices of Accountant General and Chief Clerk should, in future, be filled by the selection of gentlemen specially qualified for these positions by previous training and experience in one of the large Accounting Departments of the Public Service.

54. The following is a summary of the recommendations and suggestions submitted in this Report:—

Par. 2.

I. Arrangements to be made for bringing together in convenient rooms the whole of the staff of the consolidated office; preferably by assigning to the Accountant General the rooms occupied by the Accountant to the Land Judges, with additional adjoining rooms; the offices now occupied by the Accountant General to be vacated.

Par. 29, 41.

II. The balances of money and securities at the Bank of Ireland in the several Divisions of the Court, the accounts of which are consolidated, to be transferred to a new account at the Bank in the name of the Accountant General of the Supreme Court of Judicature in Ireland; and the Accountant General to be furnished with particulars of the separate ledger accounts and balances in the Common Law Divisions, for the purpose of raising the necessary accounts in his books. [Partly provided for in Rules 3 and 4.]

Par. 16.

III. Financial orders of the Court to be expressed in a simple tabular form in schedules subjoined to the orders. A copy of every such schedule to be sent to the Accountant General. Also a copy to be sent to an independent officer of the Court, nominated for the purpose, to enable him to satisfy himself of the accuracy of the Accountant General's directions to the Bank, which he will be required to countersign. [Rules 5 to 11, 14, 15, 23, and 24.]

Par. 19 to 21.

IV. The full titles of ledger accounts to be ordinarily limited to 36 words; and alternative shorter titles to be used as between the Accountant General and the Bank. [Rules 18, 27, and 29.]

Par. 22, 23.

V. The directions dealing with funds prepared by the Accountant General to be of two classes: (1st) transactions involving disposal of principal moneys and first payments of recurring dividends; (2nd) all other directions

directions. Those under the first head to be checked and countersigned by an officer entirely independent of the Accountant General; those under the second head to be countersigned by the senior officer on the staff of the Accountant General. [Rule 28.]

VI. Facilities to be afforded to suitors in lodging funds and obtaining payment of money to which they are entitled. The alternatives of personal attendance and the employment of an agent by power of attorney not to be compulsory. [Rules 19 and 22.]

Par. 24, 25.

VII. Powers of attorney to be simplified. Forms of power with impressed stamps, including a fee of 3*s.* in addition to the ordinary duty, to be sold by the Inland Revenue Department. The preparation of these documents to be made a part of the duty of the Accountant General's Office.

Par. 44.

VIII. The books and forms in the Accountant General's Office to be revised. Registers to be established for recording and classifying the daily transactions in regard to the funds in Court, and for showing the balances of those funds at any time. Also new ledgers to be opened, and the ledger accounts systematically classified.

Par. 26 to 28.

IX. The books and forms in the Accountant General's Office not to be varied without the authority of the Lord Chancellor and the Treasury. [Rule 2.]

Par. 29.

X. A special form for transcripts of accounts to be used; a revised method of charge adopted, and stamped forms for the purpose to be sold (if practicable) by the Inland Revenue Department.

Par. 45.

XI. Railway and other securities when deposited in Court to be placed openly as such in the custody of the Bank.

Par. 7.

XII. The transfer office of the Bank to keep but one general account in the name of the Accountant General in respect of each description of stocks transferable in the Bank books.

Par. 42.

XIII. The Bank of Ireland to have authority to act on behalf of the Accountant General in the execution of transfers of stocks in the Bank books.

Par. 43.

XIV. The Bank of Ireland to return to the Accountant General the drafts and other directions, when acted upon, and to furnish a Bank pass-book to the Accountant General. [Rules 28 and 29.]

Par. 46.

XV. Annual accounts to be prepared by the Accountant General. [Rule 32.]

Par. 30.

XVI. Lists to be published triennially of accounts undebited with for 15 years. [Rule 31.]

Par. 31.

55. We append (1) a copy of the suggested Rules of Court applicable to the Accountant General's Office (referred to in para. 5), which we have drawn up, with the assistance of the Vice Chancellor, for the purpose of effecting certain of the changes of procedure, and (2) the suggested revised forms for use in the Accountant General's Office (mentioned in para. 28).

We have, &c.
(signed) *R. E. Wells.*
Rich^{ds}. Mills.

The Lord Commissioners of
Her Majesty's Treasury.

APPENDIX, No. 1.

SUGGESTIONS FOR RULES of COURT to regulate the Conduct of the Business of the ACCOUNTANT GENERAL of the SUPREME COURT of JUDICATURE in IRELAND, and the FORMS of PROCEDURE in regard to ORDERS of the COURT to be acted upon by him.

—[Drawn up in connection with the scheme for revising the system of accounts in the office of the Accountant General in Chancery, Ireland, and for effecting a consolidation, in one office, of the accounts of the several Divisions of the Court, as required by the 72nd section of the Supreme Court of Judicature Act (Ireland), 1877, as well as for affording greater facilities and convenience in the transaction of the financial business of the Court.—See Paragraphs 4 and 5 of Report.]

CONSOLIDATED OFFICE OF ACCOUNTANT GENERAL.

INTERPRETATION OF TERMS.

"Accountant General" means the Accountant General for the time being of the Supreme Court of Judicature in Ireland.

"The Account of the Accountant General" means the account of the Accountant General for the time being of the Supreme Court of Judicature in Ireland in the books of the Bank of Ireland, and the same account in the books of any other company in respect of securities transferable in the books of such other company.

"Bank of Ireland" or "Bank" means the governor and company of the Bank of Ireland or any officer or officers empowered to act on their behalf.

"Funds" or "Funds in Court" means any money, Government stock, or annuities, or other securities, or any part thereof, standing or to be placed to the account or in the name of the Accountant General in the books of the Bank of Ireland or of any other company.

"Ledger Account" means the account raised or directed to be raised by an order of the Court, or otherwise, in the books of the Accountant General, to which any funds are credited, or to be credited, in respect of any action, cause, or matter; whether such account is the account originally raised upon the bringing of funds into Court, or is a separate account, to which any funds in Court have been or may be directed to be transferred or carried over.

"Short Title of Ledger Account" means a shortened reference to a ledger account to consist of the Record number and year [see, No. 115], an abbreviation of the full title, and the number and folio of the ledger in which the account is opened.

"Direction" means any cheque, draft, or authority issued to the Bank of Ireland or to any other company which relates to money or securities standing or to be placed to the credit of the account or in the name of the Accountant General.

"Order" includes a judgment or decree.

SUGGESTED RULES.

Consolidation of staff of Accountant General in Chancery and Accountant in Landed Estates Court.

Distribution of business in consolidated office.

1. On the 20th October 1881 the staff of the Accountant General in Chancery and of the Accountant in the Court of the Land Judges shall be united in one office. The whole of the books and other records of the two offices shall be transferred to the same office, and the business of the consolidated office of the Accountant General of the Supreme Court of Judicature in Ireland shall then be conducted by the said united staff.

In the distribution of the business of the consolidated office of the Accountant General the Accountant in the Court of the Land Judges, who shall retain his title of accountant, shall perform the duties of assistant to the Accountant General, and subject to the control of the Accountant General he shall have general charge of the consolidated business,

business, and give general assistance in the conduct of it. He may and shall act for the Accountant General in his absence.

The other officers of the united staff shall severally perform such part of the details of the general business as may from time to time be assigned to them by or under the orders of the Accountant General.

2. The books and forms to be used in the office of the Accountant General shall be such as may be prescribed by the authority or with the concurrence of the Lord Chancellor and the Treasury, and such books and forms shall not be varied except under the same authority.

3. On the 20th October 1881 the Bank of Ireland shall open in their books, in the name of the Accountant General for the time being of the Supreme Court of Judicature in Ireland, a general cash account and general stock accounts of Government and other securities, and shall transfer to such general accounts the cash and securities then respectively standing in their books to the credit of the following accounts of the High Court of Justice in Ireland, viz.:—

The Accountant General, Chancery Division.
The Queen's Bench Division.
The Common Pleas Division.
The Exchequer Division.

Provided that the bank shall continue to keep otherwise the separate ledger accounts now kept by them, corresponding with the several accounts now kept by the Accountant General of the Chancery Division, and by the Masters respectively of the Queen's Bench, the Common Pleas, and the Exchequer Divisions.

4. The Masters respectively of the Queen's Bench, the Common Pleas, and the Exchequer Divisions shall, on the last above-mentioned date, furnish to the Accountant General a list of the titles of the several accounts in their books to the credit of which any balances of money or securities are then standing, together with the amounts of the several balances (which balances are herein directed to be transferred to the account of the Accountant General). And the Accountant General shall open a ledger account in his books in respect of each of the said balances, under the title specified in such list.

5. Every order which directs funds to be paid, deposited, or transferred to the account of the Accountant General shall have subjoined or annexed thereto, as part thereof, a schedule, which shall be styled a *lodgment schedule*, and such schedule shall be headed with the name of the Court or Division in which, and in the Chancery Division if made by a Judge other than a Land Judge, the Judge by whom such order is made; and shall state at the head thereof the title of the action, cause, or matter in which the same is made, with its record number and the date of the order, and shall set out in a tabular form the name of the person by whom the funds are ordered to be brought in, the amount of money, the amount and description of each species of stock or annuities or other securities, and the ledger account to the credit of which the funds are to be placed, and such schedule shall be in the form marked A. in the schedule to these rules, or as near thereto as may be.

6. Every order which directs funds standing to the account of the Accountant General to be paid or transferred or delivered to any person, or carried over to any other ledger account than that to which the same are standing, shall have subjoined or annexed thereto as part thereof a schedule, which shall be styled a *payment schedule*, and such schedule shall be headed with the name of the Court or Division in which, and in the Chancery Division if made by a Judge other than a Land Judge, the Judge by whom such order is made, and shall state shortly at the head thereof the title of the action, cause, or matter in which the same shall be made with its record number, and the date of the order and the title of the ledger account to which such funds are standing, and shall show in a tabular form the name of each person to whom a payment, transfer, or delivery of funds is to be made, and the title of the separate ledger account to which any funds are to be carried over, and the amount of cash and the nature and amount of the stock or other securities in each case to be paid, transferred, or delivered.

When stock equivalent to an ascertained sum of cash is ordered to be transferred or carried over, or cash equivalent to an ascertained sum of stock to be paid or carried over, such ascertained sum of cash or stock, as the case may be, shall be expressed in the schedule in the proper column.

When funds standing to the credit of two or more ledger accounts are dealt with by the same order, separate schedules shall be made out for such accounts respectively.

Payment schedules shall be in the form marked B. in the schedule to these rules, or as near thereto as may be.

450.

D

7. When

Books and forms in Accountant General's Office to be prescribed by Lord Chancellor and Treasury.

New account at the bank to be opened for the whole of the Divisions of the High Court, and transfer of funds thereto.

Masters of Common Law Divisions to furnish lists of masters' accounts and balances.

Order directing funds to be brought into Court to be expressed in a "Lodgment Schedule."

(A.)

Order dealing in any way with funds in Court to be expressed in a "Payment Schedule."

(B.)

26 PAPERS RELATING TO OFFICE OF ACCOUNTANT GENERAL,

Address of
trustees to be
stated in payment
schedules

Particulars of funds
to which an order
relates not to be
stated in body of
order.

Exact amounts to
be dealt with to be
stated.

7. When annuities or dividends on securities are to be periodically paid without a further order, the address at the date of such order of the person to whom any such annuity or dividend is payable shall be stated in the schedule.

8. The particulars contained in any judgment or payment schedule shall not be set forth in the body of the order to which the same is subjoined or annexed, and shall be referred to therein only as appearing by such schedule, unless for any special cause it shall be necessary to set forth the same or any part thereof in the body of the order, as well as in the subjoined schedule.

9. The schedule to an order directing funds to be dealt with shall state the exact amounts, whenever they can be ascertained, of the funds to be so dealt with, and not merely by reference to another order or schedule, except when an order only substitutes the name of one person for that of another mentioned in a former order.

10. When an order directs funds to be dealt with, the amount of which is to be ascertained by the certificate of a Master, Chief Clerk, or Taxing Master, it shall be so expressed in the schedule to such order, and a blank shall be left for the amount, and the Accountant General shall deal as directed with such amount when so ascertained on the production of such certificate.

11. When the exact amount of funds to be dealt with under an order cannot be stated in the schedule to the order, or ascertained by a certificate, as hereinbefore provided, the exact amount shall be subsequently expressed in an order, except so far as relates to dividends to accrue on securities and to money to be realized by the sale of securities.

12. Every notice of motion and summons at Chambers before a Judge at the Chancery Division, other than a Land Judge, which deals in any way with funds in Court, shall be prepared having regard to these rules, and shall have a schedule annexed thereto containing the particulars, so far as the same have been ascertained, which are required by these rules to be contained in the order sought thereby, and in the same form as a judgment schedule or a payment schedule, as the case may be. When the person, credit, or amount in any case has not been ascertained, and it is sought that the same shall be ascertained by the order to be made on such notice or summons, the schedule thereto shall be filled in the proper columns thereof with the name, credit, or amount proposed, and in case that cannot be done without the order of the Judge, blanks shall be left in the proper places in the schedule to be filled by the proper officer on the hearing of the motion or summons.

13. Upon any motion or other application dealing in any way with funds in Court made without notice or summons, and also at every trial, hearing, or motion for judgment when it is proposed to deal in any way with funds in Court by the order or judgment, the party moving or applying and the party having the carriage of the cause at such trial, hearing, or motion for judgment, shall prepare and lodge with the proper officer a judgment or payment schedule for such purpose, prepared as by these Rules directed.

Office copy of pay-
ment schedules to be
sent to Chief Clerk
in Chancery Regis-
trar's Office and
entered by him.

14. When any order for the payment, transfer, or delivery of any funds shall have been made by a Judge of the Chancery Division, other than a Land Judge, a copy of the payment schedule annexed thereto certified by the proper officer shall be transmitted to the Chief Clerk in the Chancery Registrar's Office, or other officer of and office who shall be appointed by the Lord Chancellor for the purpose, and it shall be the duty of such Chief Clerk or other officer either to enter the particulars thereto contained in a book to be kept by him for the purpose, or to file such schedule in his office, and to index the same for reference in a book to be kept by him for such purpose.

Office copy of pay-
ment schedules to be
sent to Accountant
General.

15. When it is desired that the Accountant General shall act upon an order directing the payment, transfer, or deposit of funds to the account, or into the name of the Accountant General, or the payment, transfer, or delivery of or any other dealing with funds standing to his account or in his name, an office copy of the judgment or payment schedule, as the case may be, certified by the proper officer, shall be left with the Accountant General; but no other part of any such order shall be left with or received by the Accountant General, unless a Judge shall otherwise direct, or the Accountant General shall for any special cause so require.

Funds to be brought
into Court under
direction issued by
Accountant General

16. All money or securities to be paid or transferred into or deposited in Court shall be so paid, transferred, or deposited with the privity of the Accountant General, upon directions to be prepared and issued by him, and shall be placed to the account, or transferred into the name, of the Accountant General in the books of the bank or of the company in which any such securities may be transferable.

Request for direc-
tion to pay or trans-
fer funds into Court.

17. A direction for the receipt or transfer of funds to be brought into Court in the Chancery Division (whether under an order or otherwise) shall be issued by the Accountant General upon a request in writing by or on behalf of the person ordered or desiring to pay in or transfer such funds.

In the case of funds to be brought into Court in an action pending in the Queen's Bench, Common Pleas, or Exchequer Division, such direction shall be issued upon a requisition for that purpose signed by the Master of the Division.

In the case of funds to be brought into Court in any action pending in the Probate and Matrimonial Division, such direction shall be issued on a like requisition of the Registrar.

Every such request or requisition shall state the title of the ledger account to which such funds are to be placed in the books of the Accountant General, and if such funds are to be paid in or transferred in pursuance of an order, shall also state the record number, if any, and the date of the order.

Rule 1 of Order XXX. of the Rules of Court of the 18th day of December 1877 is hereby repealed.

18. The full title of a ledger account to be opened in the books of the Accountant General in respect of funds to be brought into Court, or to be carried over to a separate account shall not exceed 36 words, exclusive of the reference to the record number, and every figure shall, for this purpose, be counted as a word: Except that in case of funds brought in under the provisions of the Lands Clauses Consolidation Act, when it is not possible, by reason of the number of the parcels, to express the title to which such funds are brought in in 36 words, the Accountant General may use any greater number of words which shall be necessary for the purpose.

Limit of title of account to which funds are to be credited.

19. Upon a request in the form of the specimen appended (marked C.) by or on behalf of any person desiring to pay or transfer funds into Court, the direction for the receipt or transfer of such funds shall be sent by the Accountant General by post to the address stated in the request: Provided that the Accountant General has been by order or otherwise duly authorized to receive such funds.

Uses a special request a direction for payment, &c., of funds into Court will be sent by post.

(C.)

20. Funds in Court shall not be paid out, transferred or otherwise dealt with except in pursuance of an order; or, in the case of funds brought into Court in an action pending in the Queen's Bench, Common Pleas, or Exchequer Division, in pursuance of a requisition for that purpose signed by the Master of such Division; and in an action pending in the Probate and Matrimonial Division, in pursuance of a requisition for that purpose, signed by the Registrar of that Division; and the Master or Registrar shall make an entry in a book to be kept by him of any such requisition given by him, and the particulars of the same.

Funds in Court to be paid or transferred under directions to be issued by the Accountant General in pursuance of orders, or of a requisition of a Master of a Common Law Division, or of the Registrar of the Probate Division.

All payments and transfers of funds in Court, and other dealings therewith, shall be effected by directions to be prepared by the Accountant General upon application to him by or on behalf of the persons interested.

As to investments of money and sales of securities for the credit of the same ledger account.

21. When an order directs the investment of money in Court, or the sale of securities in Court, the securities purchased by such investment, or the money realised by such sale respectively, shall in every case be placed to the credit of the same ledger account to which the money invested or the securities sold previously stood, unless otherwise specifically ordered.

Facilities to enable in obtaining payment of money out of Court.

22. Subject to the provision herein contained, payments of money out of Court may be made in any one of the following ways, viz.:—

(a.) By a direction in the form of a draft on the bank, made payable to the order of the person entitled to the amount specified therein, or of the attorney of such person. Such direction to be crossed, except upon request to the contrary when delivered to a duly authorized person known to the Accountant General:

(b.) By a negotiable form of receipt appended to an advice of a direction independently transmitted to the bank. Such negotiable receipt to be payable only through a bank:

(c.) By a Post Office money order, issued under special regulations and arrangements with the Post Office, and applicable only to annuities or dividends of small amounts:

Provided that neither of the last two of the above methods shall be adopted until special notice to that effect be given by the Accountant General, with the authority of the Lord Chancellor and the concurrence of the Treasury.

Upon a request in the form of the specimen appended (marked D.) of a person to whom payment of money out of Court has been duly authorised, the signature to which request is attested by two witnesses, of whom one is a justice of the peace or a clergyman or notary public, the Accountant General shall send by post to the address specified in the request a direction for such payment, or (when such methods of payment shall have been authorised) a negotiable form of receipt or a Post Office money order; provided that the Accountant General shall have discretion to refuse to comply with such request if he see reason for so doing.

(D.)

By what officers
directions are to be
signed.

28. Every direction prepared by the Accountant General shall be signed by him, or in his absence by the officer next in rank in his office, and countersigned by one other officer, that is to say:—

(a.) In the following cases the direction shall be countersigned by the officer next in rank to the Accountant General in his office, and in the absence of such officer, or of the Accountant General, the direction shall be countersigned by one of the senior clerks in the same office, to be designated for that purpose by the Accountant General, viz.:—

When funds are to be brought into Court:

When funds are to be carried over from one ledger account to another:

When a payment is to be made for an investment, conditionally upon the transfer to the account of the Accountant General of the securities purchased:

When securities sold are to be transferred, conditionally upon the payment to the account of the Accountant General of the proceeds of the sale:

And when periodical payments are to be made without and until a further order, except as to the direction for the first of such periodical payments.

(b.) In every other case of the payment or transfer of funds from the account of the Accountant General (including the first periodical payment of an annuity or dividend under a continuing order) the direction shall be countersigned by one of the following officers respectively, or by such other officers as may be nominated by the judges for that purpose, viz.:—

In the Chancery Division, save in matters pending before the Land Judges:—
The Chief Clerk in the Registrar's Office.

In the Queen's Bench, the Common Pleas, and the Exchequer Divisions:—
The Master of the Division.

In the Probate and Matrimonial Division:—The Registrar of the Division.

24. The directions to be countersigned by the last above-mentioned officers shall be sent to them for that purpose by the Accountant General, and be by them returned to the Accountant General—in sealed envelopes, or in locked boxes or cases, one key of which shall be kept by the Accountant General and one by each of the respective officers authorised to countersign such directions; and such envelopes, boxes, or cases shall be sent and returned by an official messenger.

Each of the said officers, before countersigning a direction, shall compare it with the copy of the schedule to the order filed or entered by him, or with the entry of the requisition given by him for such direction, as the case may be, and shall satisfy himself that such direction is authorised by and in conformity with such schedule or requisition. And the said officers shall note the directions which they countersign and the date of countersigning them, in the copy of the schedule or the entry of the requisition kept by them.

25. The name of every officer authorised to countersign directions issued by the Accountant General shall be notified to the bank and to any other company required to act on such directions; and such notification shall be under the hand of the Accountant General, so far as relates to officers in his office, and in all other cases under the hand of a Registrar or a Master.

26. The directions issued by the Accountant General, and countersigned in the manner directed in these rules, shall be a sufficient authority for the bank to receive, pay, or transfer funds to or from the account of the Accountant General, and to record the receipt, payment, and transfer of funds in the separate ledger accounts kept in the bank, and shall be a sufficient authority for the transfer of securities by any other company to or from the account of the Accountant General.

27. Every direction for the receipt or transfer of funds to be brought into Court shall specify the title of the ledger account to which such funds will be placed in the books of the Accountant General and of the bank. When a ledger account is to be first opened under a direction (whether by the bringing of funds into Court or by the transfer of funds in Court to a new account), the direction may specify, in addition to the full title of the ledger account, the short title of such new account, and such short title (if any) shall be recorded in the books of the bank, and shall be communicated by the Accountant General to the officer by whom the directions dealing with the funds to the credit of such account are to be countersigned as by these rules provided.

The Accountant General may give a short title (in addition to the present full title) to any ledger account which is now open in his books, and to any account to be transferred to his books under these rules, and such short title shall be recorded by the bank, and shall be communicated by the Accountant General to the officer by whom the directions dealing with the funds to the credit of such account are to be countersigned.

28. When

Names of officers
appointed to sign
directions to be
notified to bank, &c.

Directions a suffi-
cient authority to
the bank, &c.

Directions for
receipt, &c. of
funds to specify
titles of ledger
accounts; and may
also specify short
titles.

Short titles may be
given to existing
ledger accounts.

28. When funds have been received by the bank, and when securities have been transferred in the books of the bank or other company to the account of the Accountant General, in accordance with a direction, the bank or other company shall send such direction to the Accountant General with a certificate thereon that the funds specified have been received or transferred, and brought to account as directed.

In the case of funds brought in upon the requisition of a Master or Registrar as before provided, the Accountant General shall on receipt of such certificate notify to the Master or Registrar signing such requisition, that the funds specified in the same have been brought in, in pursuance thereof, and the Master or Registrar shall thereupon make an entry of the same in a book to be kept by him for the purpose.

29. Every direction for payment or transfer of funds shall specify the title of the ledger account to which such payment or transfer is to be debited; provided that in any such direction the short title referred to in Rule 27 may be used in substitution for the full title of such ledger account.

When a payment or transfer authorised by a direction has been made, the bank shall send such direction to the Accountant General.

A direction for the payment of money duly endorsed by the payee named therein or his attorney, or an acknowledgement of receipt signed by such payee or his attorney, shall be a full discharge to the Accountant General for the amount therein mentioned.

30. The Accountant General may, after the close of any year ending 30th September, carry over to a ledger account in his books for funds not exceeding 5 £, the balances of any funds standing to the credit of ledger accounts on which such balances of funds do not together amount to more than 5 £, and the funds on which accounts have not been dealt with during the preceding five years. When an order dealing with funds carried over under this rule shall require to be acted upon, the Accountant General shall carry back such funds, and any dividends accrued thereon, to the credit of the ledger account from which they were so carried over, and shall deal therewith as directed by such order.

31. On or before 31st December 1882, and on or before the same date in every succeeding third year, a list shall be prepared by the Accountant General, and a copy thereof published in the Dublin Gazette, of the titles of the ledger accounts in his books, not including the ledger accounts mentioned in the next preceding rule, to the credit of which any securities or any money not less than 50 £, may be standing, in every case in which such money or the dividends on such securities have not been dealt with otherwise than by the continuous investment of dividends during the 10 years immediately preceding the 30th September then last past.

No information shall be given by the Accountant General respecting any funds to the credit of any ledger account contained in such list until he has been furnished with a statement in writing by a solicitor requiring such information of the name of the person on whose behalf he applies, and that in the opinion of the solicitor requesting the information such person is beneficially interested in such funds.

32. On or before 31st December 1883, and on or before the same date in every succeeding year, the Accountant General shall prepare an account, in such form and with such particulars as may be prescribed or approved by the Lord Chancellor and the Treasury, showing the total amounts of funds paid or transferred into and out of Court in the year ended the 30th September then last past, and the balances of the funds in Court at the commencement and close of such year.

A copy of the said account shall forthwith be sent by the Accountant General to the Lord Chancellor, to each of the Judges, and to the Treasury.

Directions to be returned to Accountant General.

Accountant General to notify receipt of funds to officers of the Court in certain cases.

Directions for payment, &c., to specify titles of short titles of accounts.

Directions to be returned to Accountant General.

Directions when endorsed by payee to a full discharge to Accountant General.

Small balances of ledger accounts may be transferred to a special account.

List of ledger accounts of funds standing with for 10 years to be published triennially.

Annual account of funds in Court, &c., to be prepared.

SCHEDULE OF FORMS REFERRED TO IN THE FOREGOING RULES.

(A.)

LODGEMENT SCHEDULE (referred to in Rule No. 5).

[With specimen entries applicable to different kinds of transactions.]

Court or Division _____ Judge _____
 Record No. _____ Date of Order _____ 18 _____.
 Title of cause or matter _____
 Title of Ledger Account to be credited. [If so intended, state "Same as title of cause."]

PARTICULARS OF FUNDS to be brought into COURT to the ACCOUNT (or in the NAME) of the ACCOUNTANT GENERAL, as under:—

Name of Person by whom to be Lodged.	Description of Funds.		
	Particulars (if any).	Money.	Stock and Securities.
A. B. - - - - -	- - - - -	£. s. d. 1,000 - - -	£. s. d. —
C. D. - - - - -	New 3 <i>l.</i> per Cent. Stock - - - - -	£. s. d. - - -	£. s. d. 1,000 - - -
E. F. - - - - -	Midland Great Western Railway Stock - - - - -	£. s. d. - - -	£. s. d. 500 - - -
G. H. - - - - -	Purchase Money - - - - -	£. s. d. 9,000 - - -	£. s. d. —
	Interest - - - - -	£. s. d. 11 10 - - -	£. s. d. —

(B.)

PAYMENT SCHEDULE (referred to in Rule No. 6).

[With specimen entries, applicable to different kinds of transactions.]

Court or Division _____ Judge _____
 Record No. _____ Date of Order _____ 18 _____.
 Title of cause or matter _____
 Title of Ledger Account. [If so intended, state "Same as title of cause."]

(B.)—PAYMENT SCHEDULE (referred to in Rule No. 6)—continued.

PARTICULARS of FUNDS in Court to be Paid, Delivered, or Transferred from the ACCOUNT of the ACCOUNTANT GENERAL, or to be carried over or otherwise dealt with, as under:—

Name of Person to be Paid, &c., or Title of separate Ledger Account to be Credited.	Special Directions or Description (when necessary).*	Money.	Stock and Securities.
A. B.		£. s. d.	£. s. d.
		1,000 - - -	—
C. D.	New 3 per Cent. Stock	- - -	1,000 - - -
E. F.	Bank of Ireland Stock	- - -	500 - - -
G. H. 4, George-street, Bel- fast.	Half-yearly (as they fall due) and until further orders, the dividends received on the New 3 per Cent. Stock (or so much standing to the credit of the said Ledger Account (or 50 £ per annum by half-yearly payments on and on).	—	—
—	Invest in Consols	1,000 - - -	—
—	Buy 1,000 £ Consols	—	—
—	Sell New 3 £ per Cent. Stock	- - -	1,000 - - -
—	Sell Consols to realise 400 £ 10 s. 6 d.	—	—
—	Sell New 3 per Cent. Stock to realise the following sums, and pay the same as under, viz. —		
I. K.		100 - - -	—
L. M.		50 - - -	—
[State title here]	Transfer to separate Ledger Account	500 - - -	—
[State title here]	Transfer to separate Ledger Account, and then invest in New 3 £ per Cent. Stock.	500 - - -	—
[State title here]	Transfer Consols to separate Ledger Account, and then sell.	- - -	210 - - -
—	Set apart for cons	60 - - -	—

* Note.—In the case of an investment or sale, insert "Invest" or "Sell" in this column, and leave first column blank.

(C.)

Form of REQUEST for the ACCOUNTANT GENERAL to transmit by post a Direction enabling the applicant to pay or transfer Funds into Court. (Referred to in Rule No. 19.)

Postal address _____

Reference to Order of Court (If any). Date _____ 18 _____.
 Division _____ Record No. _____

Date of Order _____ 18 _____.

Precise Title of
Ledger Account to
which the funds are
to be credited.

I request that the Accountant General will transmit to me by post, to the above address, the necessary direction to enable me to pay [transfer or deliver] into Court, to the Account of the Accountant General, the sum of £. _____ [or £. _____ Consols], to be placed to the credit of the Ledger Account above specified.

Signature _____

To the Accountant General,
High Court of Justice, Dublin.

(D.)

Form of REQUEST by a person to whom money is payable under an Order of the Court, for the transmission to such person, by post, of a Direction authorising such payment. (Referred to in Rule No. 22.)

Postal address _____

Reference to Order of Court Date _____ 18 _____.
 Division _____ Record No. _____

Date of Order _____ 18 _____.

Precise Title of
Ledger Account to
which the payment
is chargeable.

I request that the Accountant General will transmit to me by post, to the above address, the necessary direction to enable me to obtain payment of the sum of £. _____, which is payable to me under the above-cited Order of the Court.

Signature _____

We declare that the person who has signed this request is known to us, and that his signature and address are correctly given.

Signature* _____

To the Accountant General,
High Court of Justice, Dublin.

* To be signed by two persons, one of whom must be a justice of the peace, or a clergyman, or a notary public.

APPENDIX, No. 2.

SUGGESTED REVISED FORMS of DIRECTIONS to the BANK, &c., for use in the CONSOLIDATED OFFICE of the ACCOUNTANT GENERAL, viz.:

- (a.) Direction to receive money.
- (b.) Directions to receive stock or securities.
- (c.) Directions to pay money.
- (d.) Direction to transfer stock, &c. (out of Court).
- (e.) Direction to carry over from one account to another.
- (f.) Direction on sale of stock, &c.
- (g.) Direction on investment of money.
- (h.) Certificate of receipt of money.
- (i.) Certificate of receipt of stock, &c.
- (j.) Request for certificate of funds in Court in the credit of a particular account; with certificate of the same.

(a.) [Direction to receive money.]

SUPREME COURT OF JUDICATURE, IRELAND.

Record No. _____

Order of Court, dated _____ 18 ____.

 Full Title
 of
 Ledger Account
 }

Short Title [in red ink] _____

Accountant General's Office, Dublin,

18 ____.

To the Governor and Company of the Bank of Ireland.

 RECEIVE from _____
 the sum of _____

 and place the same to the credit of the cash account of the Accountant General
 of the High Court of Judicature, Ireland.

Accountant General,

 £. s. d.

Bank of Ireland, _____ 18 ____.

 The above amount has been this day received and placed to account as
 directed.

Encl. [Regr. No. _____.]

(b.) [Direction to receive stock or securities.]

SUPREME COURT OF JUDICATURE, IRELAND.

Record No. _____

Order of Court, dated _____ 18 ____.

Full Title
of
Ledger Account, }

Short Title [in red ink] _____

Accountant General's Office, Duhlin,
18 ____.

To the Governor and Company of the Bank of Ireland.

The following amount of stock or securities is to be transferred to the account of the Accountant General of the Supreme Court of Judicature, Irlsad, and you are hereby authorised to bring the same to account accordingly, viz. :

Accountant General,

Stock (or) £. _____ m. s.
Securities) }

Bank of Ireland _____ 18 ____.

The above amount has been this day transferred and placed to account as directed.

Entd. [Regr. No. _____.]

(c.) [Direction to pay money.]

SUPREME COURT OF JUDICATURE, IRELAND.

Order of Court, dated _____ 18____.

Short Title of _____
Ledger Account.)Regr. No. _____ Accountant General's Office, Dublin,
18____.

To the Governor and Company of the Bank of Ireland.

PAY to the order of _____

or of his attorney, the sum of _____

and charge the same to the cash account of the Accountant General of the Supreme Court of Judicature, Ireland. _____

Accountant General.

£. . p. _____

N.B.—This direction will be void if payment be not claimed within one month of this date.]

(d.) [Direction to transfer stock, &c. out of Court.]

SUPREME COURT OF JUDICATURE, IRELAND.

Order of Court, dated _____ 18____.

Short Title of _____
Ledger Account.)Regr. No. _____ Accountant General's Office, Dublin,
18____.

To the Governor and Company of the Bank of Ireland.

TRANSFER to the account of _____

the sum of _____

from the account of the Accountant General of the Supreme Court of Judicature, Ireland. _____

Accountant General.

Stock (or) £. . p. _____
Securities.)

(6.) [Direction to carry over.]

SUPREME COURT OF JUDICATURE, IRELAND.

Order of Court, dated _____ 18 ____.

Short Title of Ledger }
Account to be debited, }

Regr. No. _____

Accountant General's Office, Dublin,
18 ____.

To the Governor and Company of the Bank of Ireland.

CARRY OVER from the above account the sum of _____

and place the same to the credit of a separate ledger account as under, viz.:—

Ledger Account to be credited. { Full Title. {
Short Title _____

Cash £.

Accountant General.

Stock (or) £.
Securities } £.

Chief Clerk.

Bank of Ireland, _____ 18 ____.

The above amount has been carried over as directed.

(i.) [Direction on sale of stock, &c.]

SUPREME COURT OF JUDICATURE, IRELAND.

Short Title of Ledger Account _____

Regr. No. _____ Accountant General's Office, Dublin,
_____ 18 ____.

To the Governor and Company of the Bank of Ireland.

RECEIVE from _____ the sum of

for the account of the Accountant General of the Supreme Court of Judicature, Ireland:

And therupon TRANSFER to him from the same account the following amount of stock or securities, viz.: _____

Cash to be received - £. _____ n. _____ Accountant General.

Stock, &c. to be transferred £. _____ n. _____ Chief Clerk.

Bank of Ireland, _____ 18 ____.

The above amounts of cash and stock or securities have been this day respectively received and transferred.

(g.) [Direction as investment.]

SUPREME COURT OF JUDICATURE, IRELAND.

Short Title of Ledger Account _____

Accountant General's Office, Dublin,

Regd. No. _____ 18 _____

To the Governor and Company of the Bank of Ireland.

PAY to the order of _____

the sum of _____

and charge the same to the cash account of the Accountant General of the Supreme Court of Judicature, Ireland.—

UPON THE TRANSFER to the account of the said Accountant General of the following amount of stock or securities, viz. : _____

Cash to be paid - - £. _____ s. _____ d. _____

Stock, &c. to be transferred £. _____ s. _____ d. _____

Accountant General,

Chief Clerk.

Bank of Ireland, _____ 18 _____

The above amounts of cash and stock or securities have been this day respectively paid and transferred.

(b) [Certificate of receipt of money.]

SUPREME COURT OF JUDICATURE, IRELAND.

Record No. _____

Order of Court, dated _____ 18____.

Title
of Ledger
Account. }

Accountant General's Office, Dublin,

18____.

I certify that _____
 has paid to the cash account of the Accountant General of the Supreme Court of
 Judicature, Ireland, at the Bank of Ireland, the sum of _____

which has been placed to the credit of the account above specified.

Accountant General.

£. _____ n. _____

(L) [Certificate of receipt of stock, &c.]

SUPREME COURT OF JUDICATURE, IRELAND.

Record No. _____

Order of Court, dated _____ 18____.

Title
of Ledger
Account. }

Accountant General's Office, Dublin,

18____.

I certify that _____
 has transferred to the account of the Accountant General of the Supreme Court of
 Judicature, Ireland, the sum of _____

which has been placed to the credit of the account above specified.

Accountant General.

Stock (or) £. _____ n. _____

(j.) [Request for certificate of funds.]

SUPREME COURT OF JUDICATURE, IRELAND.

[I.—Request to be filled up by solicitor.]

Record No. _____

Title of
Ledger
Account. }

Address of Applicant _____

Date of Request _____ 18 ____.

As Solicitor for [or on behalf of] _____
I request the Accountant General to certify hereon the amount of funds now in Court to
the credit of the account above specified.

(Signature) _____

[II.—Certificate of Accountant General.]

Accountant General's Office, Dublin,
18 ____.I certify that subject to charges (if any) stated on the back hereof, the following sums
are standing to the credit of the account above specified, viz.:—

Cash - - £. s. d.

New 3 per Cent. Stock £. s. d.

Accountant General.

— No. 6. —

(13,952—81.)

The Secretary to the Treasury to the Lord Chancellor of Ireland.

My Lord,

With reference to the letter from this Board of the 26th February last, in which my Lords adverted to the first Report of the Treasury Officers of Account on the staff required for the future conduct of the department of the Accountant General of the Supreme Court, and to the opinion expressed in the Report that the consolidation of the several Accounting Departments of the Court rendered necessary a thorough revision of the system of business and record previously existing in those departments:—

33,952—81.

23,951—78.

I am directed by the Lords Commissioners of Her Majesty's Treasury to state, for your Lordship's information, that a very careful inquiry into the whole subject has been prosecuted on the spot by Mr. R. Mills, and that my Lords have now received a further Report from the Treasury Officers of Accounts making certain recommendations with the view to the establishment of a revised system of accounts and procedure in the Consolidated Office.

A copy of the Report is transmitted herewith, and my Lords desire me to state that they entirely concur in the recommendations and suggestions, of which a summary is given on the concluding pages.

[P.M. No. 3.]

Such proposals as will affect legal procedure have been framed, as your Lordship is aware, with the advice and full concurrence of the Vice Chancellor.

My Lords feel assured that your Lordship, after a perusal of the Report, will fully appreciate the serious condition of the business in the Accountant General's Office at the present moment, and the necessity which exists for bringing into actual operation at the earliest possible date, the consolidation of the account offices which has remained only nominal since the date of the General Orders of December 1879.

Your Lordship will observe that many of the arrangements recommended can only be carried into effect by means of Rules of Court, suggestions for which have been prepared in communication with the Vice Chancellor, and form Appendix No. 1 to the Report.

In view of the great importance which my Lords attach to carrying out these arrangements with as little delay as possible, I am to express their hope that, notwithstanding the approach of the Long Vacation, your Lordship will take such steps as will ensure the suggested rules being submitted forthwith for the consideration of the authorities having power to make rules under the Judicature Act.

As regards such of the recommendations of the Treasury Officers of Accounts as are of a departmental character, and can therefore be put in operation irrespective of new Rules of Court, I am to state that upon learning from your Lordship that the suggested alterations meet with your approval generally, they will instruct the Treasury Officers of Account to take immediate measures required in anticipation of the changes proposed in the present system of book-keeping, and will authorise them to obtain such special assistance as they may require in order to introduce the revised system in the most efficient manner.

My Lords will also communicate with the Bank of Ireland with a view to obtain the assent of the bank to such of the new proposals as will affect the present system of conducting business with that establishment.

My Lords would press upon your Lordship's attention the recommendation of the 53rd paragraph of the Report, in which the Treasury Officers of Accounts place on record their very strong opinion that the offices of Accountant General and Chief Clerk should in future be filled by the selection of gentlemen specially qualified for these positions by previous training and experience in one of the large Accounting Departments of the Public Service.

To this recommendation my Lords attach great importance, and trust that it will receive your Lordship's assent. Experience has shown them how essential it is, in order to secure efficient administration of financial departments, that the principal officers should be specially qualified for the very responsible duties with which they are entrusted.

Her Majesty's Government has undertaken that the two Reports of the Treasury Officers of Accounts, and the correspondence connected with them, shall be laid before the House of Commons before the close of the present Session.

The correspondence presented will include the present letter to your Lordship; and my Lords would be glad, if they could receive your Lordship's reply to so much of this letter as does not depend on new Rules of Court in time to enable them to have it added to the papers to be presented.

If your Lordship desires further information as to the reasons for, or the effect of any of the proposals submitted in the Report, my Lords will instruct one of the Treasury officers to wait upon you at any time your Lordship may appoint.

I have, &c.

The Lord Chancellor of Ireland.

(signed) *F. Cavendish.*

— No. 7. —

(13,952—81.)

The Lord Chancellor of Ireland to the Secretary to the Treasury.

Lord Chancellor's Secretary's Office,
Four Courts, Dublin,

19 August 1881.

My Lord,

I am directed by the Lord Chancellor of Ireland to acknowledge the receipt of your letter of the 13th instant, enclosing a copy of the further Report of the Treasury Officers of Account with reference to the Consolidated Accounting Office of the Supreme Court of Judicature in Ireland; and in compliance with the wish of the Lords Commissioners of Her Majesty's Treasury that they should receive his Lordship's reply to so much of your letter as does not depend on the new Rules of Court in time to enable their Lordships to have it added to the papers about to be presented to the House of Commons by Her Majesty's Government, I am to make the following observations:—

You state with reference to such of the recommendations of the Treasury Officers of Account as are of a departmental character, and can, therefore, be put in operation irrespective of new Rules of Court, that upon learning from the Lord Chancellor that the suggested alterations meet with his approval, their Lordships will instruct the Treasury Officers of Account to take immediate measures in anticipation of the changes proposed in the present system of book-keeping, and will authorise them to obtain such special assistance as they may require in order to introduce the revised system in the most efficient manner.

The Lord Chancellor assumes that these suggested alterations have been the subject of discussion between the Vice Chancellor and Mr. Mills, and on this assumption his Lordship directs me to convey to you his general approval, as required.

With regard, however, to the recommendation in the 53rd paragraph of the further Report, in which the Treasury Officers of Account place on record their very strong opinion that the offices of Accountant General and Chief Clerk should in future be filled by the selection of gentlemen specially qualified for these positions by previous training and experience in one of the large Accounting Departments of the public service, I am directed by the Lord Chancellor to observe that this recommendation to which their Lordships properly attach such great importance, by limiting his Lordship's sphere of selection

selection in the manner suggested, seriously affects the duty and responsibility of appointing to offices, which are cast upon him by the Irish Judicature Act, as it might practically make his function with regard to future appointments only that of approving the choice of some other authority.

The Lord Chancellor is very far from saying that he does not appreciate the importance of special qualifications for such important offices or that he would not readily forego any powers now vested in him, in the interests of the public service; but he conceives that the matter requires further inquiry and consideration than he could possibly afford to it, since the proposal reached him, especially as it is plain that no arrangement entered into between him and the Treasury could have the effect of binding his successor, who would be entitled to exercise the patronage legally belonging to him, as he might think fit.

I am to add that it will hardly be possible from the intenſeſſ of your Lordſhip's conununieſſion, and the abſenſe of many of the Judges during the Long Vacatiou, which has already begun, to submit the ſuggeſted Rules to them before the Michaelmas Sittings.

Lord Frederick Cavendish,
&c. &c. &c.

I have, &c.
(signed) *Charles T. Waters.*

OFFICE OF ACCOUNTANT GENERAL,
SUPREME COURT OF JUDICATURE
(IRELAND).

COPIES of REPORTS of the TRUSTEE and OFFICE of ACCOUNTS, dated 24 December 1879, and 8 August 1881, upon the subject of the CONSOLIDATION of the ACCOUNTING OFFICES of the SUPREME COURT of JUDICATURE in IRELAND, and the necessity for a revision of the system of book-keeping and procedure in the OFFICE of the ACCOUNTANT GENERAL; and, of the CORRESPONDENCE therein between the TREASURY and the LORD CHANCELLOR of IRELAND.

(*Lord Frederick Cavendish.*)

Ordered, by The House of Commons, to be Printed,
27 August 1881.

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